



KOUKAMMA MUNICIPALITY

FINAL BUDGET

2011/2012 2012/2013 and 2013/2014

Tarrif Structure & Guidelines of National Treasury



1. INTRODUCTION

The draft budget for Koukamma Municipality for the MTREF period 2011/2012 to 2013/2014 needs to be tabled.

The council needs to note the tabling of the draft budget, and sketch the process that needs to follow.

2. BACKGROUND

The draft budget is tabled in the prescribed format.

3. APPLICABLE LEGISLATION AND POLICY

MFMA

CHAPTER 4

MUNICIPAL BUDGETS

Appropriation of funds for expenditure

15. A municipality may, except where otherwise provided in this Act, incur expenditure only—

- (a) in terms of an approved budget; and
- (b) within the limits of the amounts appropriated for the different votes in an approved budget.

Annual budgets

16. (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

(3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

MFMA Circular No. 55

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2011/12 MTREF

Headline inflation forecasts

Municipalities must take the following inflation forecasts into consideration when preparing their budgets for 2011/12 and MTREF.

Fiscal year	2009/10 Actual	2010/11 Estimate	2011/12 Forecast	2012/13	2013/14
Actual Estimate Forecast					
Headline CPI Inflation	6.3%	4.2%	4.8%	5.3%	5.5%

Source: Budget Review 2011

Revising rates, tariffs and other charges

When municipalities and municipal entities revise their rates, tariffs and other charges for their 2011/12 budgets and MTREF, they need to take into account the labour (i.e. the wage agreements with unions) and other input costs of services provided by the municipality or entity, the need to ensure financial sustainability, local economic conditions and the affordability of services, taking into consideration the municipality's indigent policy.

Municipalities should also take account of relevant policy developments in the different sectors.

Municipalities must also explore imaginative ways of structuring the tariffs for utility services to encourage more efficient use of these services and to generate the resources required to fund the maintenance, renewal and expansion of the infrastructure required to provide the services.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as practically possible. For this reason National Treasury continues to require that municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

3.1 Eskom bulk tariff increases

The ESKOM price of Bulk Electricity will increase by 26.71%. The NERSA guideline increase is set at 20.38%.

3.2 Water tariffs must be cost-reflective

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants and water networks, and the cost of new infrastructure;
- Water tariffs are structured to protect basic levels of service; and
- Water tariffs are designed to encourage efficient and sustainable consumption (e.g. through increasing block tariffs).

If a municipality's water tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. However, all municipalities should aim to have appropriately structured, cost-reflective water tariffs in place by 2014.

4. DISCUSSION – Preparation and other detail.

Expected expenditure.

The council is aware that during the past year it has been very difficult to fund maintain the budgeted expenditure within the confines set by the budget.

Over-expenditure has resulted within the various votes as the normal travelling and operational tasks were incurred. These over expenditures were made good by the windfall in respect of the VAT recovery. The expected VAT recovery for 2011-12 amounts to R1.96 million compared to R11.16 million for 2010-11.

The problem areas are the following:

1 Poor payment rate by the consumers.

As a result of the poor payment rate experienced at present (30%), provision was made for R10 million bad debts relating to the current account. (Accruals in respect of the budgeted year).

The provision of R10 million is based on a payment rate of 36%. Steps to be taken in the improvement of debtor control, is expected to result in the improved payment rate of 36%.

2 Provision for Indigent Support.

The budget makes provision that the indigent benefits be increased to the actual demand. The number of indigents budgeted for is 2 500 households. (40% of all consumers)

It is expected that this number will not be exceeded.

BUDGET SUBMITTED

The budget tabled reflects a deficit of R9.95 million.

The major contributor to the deficit is the provision of R10.5 million in respect of unpaid current levies. (Monthly current accounts).

5. DISCUSSION – HIGH LEVEL REPORTING

Table 1: Assumptions municipality

	Year 1	Year 2	Year 3
Rates	6.00%	7.25%	6.00%
Water	6.00%	7.25%	6.00%
Sewerage	6.00%	7.25%	6.00%
Refuse	6.00%	7.25%	6.00%
Rent	6.00%	7.25%	6.00%
Electricity	20.38%	27.00%	29.00%
Other Income			
Fines	6.00%	7.25%	6.00%
Other - Increase in Revenue			
Tariffs	6.00%	7.25%	6.00%
Fire	6.00%	7.25%	6.00%
Rentals	6.00%	7.25%	6.00%
Other - Increase in Tariffs linked to Administration	6.00%	0.00%	6.00%
Salaries			
Salaries	9.00%	11.00%	11.00%
Workmen's Compensation	1.00%	1.00%	1.00%
3rd Parties	9.00%	11.00%	11.00%
Medical Aid	12.00%	7.25%	6.00%
Councilors	9.00%	11.00%	11.00%
Other Expenditure	8.00%	7.25%	6.00%
Maintenance	7.00%	7.25%	6.00%
ESKOM	26.71%	28.00%	28.00%

Grants included in the Budget in Terms of the 2011 DORA Bill.

The following table reflects grants to be received in 2011/2012 to 2013/2014 in terms of the DORA report published after the 2011 National Budget speech delivered by the Minister of Finance.

KOUKAMMA - TOTAL OF ALL VOTES	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
MAIN (CONSOLIDATED VOTE)	2010/2011	[(5-41/21)*1]	2010/2011	2011/2012	2012/2013	2013/2014
GOVERNMENT GRANTS & SUBSIDIES: CONDITIONAL	123,781,987	-66%	74,339,900	42,282,354	27,813,810	29,266,882
CARRY OVER - MIG	0	0%	44,350,000	5,740,000	0	0
CARRY OVER - FMG	0	0%	1,341,500	1,204,700	0	0
CARRY OVER - MSIG	0	0%	369,400	100,000	0	0
CARRY OVER - CDM	0	0%	1,292,800	1,292,791	0	0
CARRY OVER - Province	0	0%	0	2,000,000	0	0
CARRY OVER - DWAF	0	0%	525,800	525,863	0	0
NATIONAL: F M G	3,000,000	-58%	3,000,000	1,250,000	1,500,000	1,500,000
NATIONAL: M I G	10,752,000	36%	10,751,900	14,643,000	17,645,950	18,576,950
PROVINCIAL: DEAT	0	0%	0	7,400,000	0	0
PROVINCIAL: DPLG	920,000	-100%	2,939,600	0	0	0
GRANT: Public Works	92,000	7874%	92,000	7,336,000	7,867,860	8,339,932
LOCAL: CACADU DISTRICT MUNICIPALITY	772,400	-100%	1,173,800	0	0	0
GRANT: SETA SKILLS DEVELOPMENT	62,164	-100%	0	0	0	0
GRANT: M S I G	750,000	5%	750,000	790,000	800,000	850,000
HOUSING SCCA & RECTIFICATION	107,433,423	-100%	7,753,100	0	0	0

Table : 2011 to 2014 Grant Allocations in terms of 2011 DORA

Equitable Share Allocation

GOVERNMENT GRANTS & SUBSIDIES: UNCONDITIONAL	22,754,001	14%	22,753,800	25,912,000	28,642,000	30,511,000
GRANT: EQUITABLE SHARE	22,754,001	14%	22,753,800	25,912,000	28,642,000	30,511,000

The distribution of the equitable share is as follows:

Equitable Share	2011/12	2012/13	2013/14
Equitable Share	25,136,000	27,824,000	29,646,000
Councilor Remuneration	774,000	818,000	865,000
	25,910,000	28,642,000	30,511,000
TOTAL Equitable Share	25,910,000	28,642,000	30,511,000

Equitable Share	2011/12	2012/13	2013/14
TOTAL ALLOCATED	25,912,000	28,642,000	30,511,000
Only iro Salaries Councilors	774,000	818,000	865,000
OFFICE OF THE MUNICIPAL MANAGER	1,508,000	1,669,000	1,779,000
MANAGER: CORPORATE SERVICES	1,257,000	1,391,000	1,482,000
MANAGER: FINANCIAL SERVICES	2,765,000	3,061,000	3,262,000
HUMAN RESOURCE MANAGEMENT	1,005,000	1,113,000	1,186,000
INTEGRATED DEVELOPMENT PLAN	754,000	835,000	889,000
LOCAL ECONOMIC DEVELOPMENT MANAGER: COMMUNITY SERVICES	1,257,000	1,391,000	1,482,000
LIBRARY SERVICES	1,257,000	1,391,000	1,482,000
HOUSING SERVICE	503,000	556,000	593,000
FIRE AND RESCUE SERVICES	1,760,000	1,948,000	2,075,000
DISASTER MANAGEMENT	754,000	835,000	889,000
PARKS & OPEN SPACES	1,760,000	1,948,000	2,075,000
REFUSE REM & WASTE MANAGEMENT	754,000	835,000	889,000
SEWERAGE & SANITATION SERVICE	2,011,000	2,226,000	2,372,000
ROADS	2,011,000	2,226,000	2,372,000
WATER DISTRIBUTION SERVICE	2,011,000	2,226,000	2,372,000
ELECTRICITY SERVICE	2,514,000	2,782,000	2,965,000
INDIGENT SPLIT	5,290,000	6,469,000	7,958,000
Rates	1,216,700	1,487,870	1,830,340
Water	1,216,700	1,487,870	1,830,340
Sewerage	740,600	905,660	1,114,120
Refuse	317,400	388,140	477,480
Electricity	1,798,600	2,199,460	2,705,720

DISCUSSION OF BUDGET

The detail of the budget is as set out in the Line Items which is a summary of the various Cost Centres.

The templates as discussed further summarises the information as set out in the Line Items and the cost centres.

The following budget templates will be discussed:

Name of Template	Details in template	Page Number in attached budget
Table A1	Budget Summary	1
Table A3	Financial performance by VOTE	2
Table A4	Budgeted Financial Performance	3
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TABLE A1 – Summary of Budget

This table is a summary of all the tables that will be discussed in the following discussions.

EC109 Kou-Kamma - Table A1 Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands										
Financial Performance										
Property rates	-	-	7,020	8,592	7,341	7,341	-	7,624	7,994	8,221
Service charges	-	-	14,401	11,799	13,337	13,337	-	14,430	14,864	14,908
Investment revenue	-	-	3,993	76	2,321	2,321	-	74	79	84
Transfers recognised - operational	-	-	18,224	22,754	22,754	22,754	-	25,912	28,642	30,511
Other own revenue	-	-	1,300	17,339	10,289	10,289	-	4,361	4,677	4,958
Total Revenue (excluding capital transfers and contributions)	-	-	44,938	60,559	56,042	56,042	-	52,401	56,256	58,681
Employee costs	-	-	19,529	27,919	32,373	32,373	-	30,630	32,851	34,822
Remuneration of councillors	-	-	1,793	2,370	3,418	3,418	-	2,521	2,703	2,866
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	1,594	1,594	-	1,689	1,812	1,921
Materials and bulk purchases	-	2,025	2,778	3,055	3,327	539	-	3,123	3,402	3,650
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	13,144	27,603	23,011	23,011	-	24,391	26,160	27,729
Total Expenditure	-	2,025	37,243	60,946	63,722	60,935	-	62,354	66,928	70,987
Surplus/(Deficit)	-	(2,025)	7,695	(387)	(7,681)	(4,893)	-	(9,953)	(10,671)	(12,306)
Transfers recognised - capital	-	(21,724)	(114,376)	(12,016)	(55,663)	(55,663)	-	(20,245)	(17,551)	(18,520)
Contributions recognised - capital & contributed	-	21,724	114,376	12,016	55,663	55,663	-	20,245	17,551	18,520
Surplus/(Deficit) after capital transfers & contributions	-	(2,025)	7,695	(387)	(7,681)	(4,893)	-	(9,953)	(10,671)	(12,306)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(2,025)	7,695	(387)	(7,681)	(4,893)	-	(9,953)	(10,671)	(12,306)
Capital expenditure & funds sources										
Capital expenditure	-	-	102	12,008	55,663	55,663	-	20,245	17,551	18,520
Transfers recognised - capital	-	-	108	10,898	55,102	55,102	-	19,651	16,914	17,845
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(6)	1,117	561	561	-	594	637	676
Total sources of capital funds	-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520
Financial position										
Total current assets	23,147	27,646	16,756	18,264	18,566	18,895	-	20,476	22,192	24,055
Total non current assets	82,850	103,273	217,649	229,665	273,312	237,894	-	259,305	276,856	295,376
Total current liabilities	30,861	53,901	48,168	52,494	52,494	52,494	-	57,209	62,348	67,950
Total non current liabilities	-	937	1,139	1,139	1,139	1,139	-	1,139	1,139	1,139
Community wealth/Equity	46,704	60,241	60,241	65,604	65,604	65,609	-	71,450	77,817	84,757
Cash flows										
Net cash from (used) operating	-	16,910	114,857	113,302	50,540	50,540	-	21,966	6,876	7,224
Net cash from (used) investing	-	(21,710)	(114,909)	(118,332)	(55,102)	(55,102)	-	(27,404)	(16,914)	(17,845)
Net cash from (used) financing	-	2,000	(2,000)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	12,551	9,751	7,699	2,669	3,137	3,137	7,699	(2,301)	(12,338)	(22,959)
Cash backing/surplus reconciliation										
Cash and investments available	9,751	12,550	13,680	14,911	14,911	14,911	-	16,253	17,716	19,310
Application of cash and investments	52,438	24,906	101,042	77,911	81,464	77,889	-	84,095	92,779	100,663
Balance - surplus (shortfall)	(42,687)	(12,356)	(87,362)	(63,000)	(66,553)	(62,978)	-	(67,842)	(75,063)	(81,353)
Asset management										
Asset register summary (WDV)	-	108,080	217,391	229,407	273,054	273,054	293,299	293,299	310,850	329,370
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	102	12,016	55,663	55,663	20,245	20,245	17,551	18,520
Repairs and Maintenance	-	-	115	3,399	2,153	2,153	2,282	2,282	2,448	2,595

TABLE A3 – Financial performance.

This is a summary of the financial implications in the budget. This information is set out per vote. These votes are determined as per the GFS classifications as adopted by National Treasury.

EC109 Kou-Kamma - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Vote Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue &		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote		1									
Vote1 - Executive & Council			-	2,021	2,140	4,234	6,485	6,485	4,300	4,556	4,846
Vote2 - Finance & Administration			-	8,165	(2,619)	33,555	34,722	34,722	20,701	17,651	18,645
Vote3 - Planning & Development			-	474	1,602	2,341	2,005	2,005	9,496	10,253	10,880
Vote4 - Health			-	225	-	-	-	-	-	-	-
Vote5 - Community & Social Services			-	303	1,135	2,306	2,788	2,788	10,060	2,938	3,130
Vote6 - Housing			-	45	121	107,878	8,053	8,053	503	556	593
Vote7 - Public Safety			-	3,067	2,257	2,689	1,687	1,687	2,818	3,109	3,309
Vote8 - Sport & Recreation			-	6	-	1,000	1,000	1,000	1,760	1,948	2,075
Vote9 - Waste Management			-	3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
Vote10 - Waste Water Management			-	7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
Vote11 - Road Transport			-	4,345	15,225	3,220	1,767	1,767	2,939	3,221	3,427
Vote12 - Water			-	7,797	10,649	14,553	36,688	36,688	20,358	19,153	20,231
Vote13 - Electricity			-	1,536	2,473	2,684	2,197	2,197	4,133	4,518	4,805
Vote14 - Ex ample 14			-	-	-	-	-	-	-	-	-
Vote15 - Ex ample 15			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	-	39,255	44,687	188,358	135,511	135,511	99,984	90,550	95,918
Expenditure by Vote to be appropriated		1									
Vote1 - Executive & Council			-	11,395	5,006	5,791	2,900	2,900	9,601	10,159	10,770
Vote2 - Finance & Administration			-	6,019	14,887	22,154	30,089	30,089	28,574	26,148	27,881
Vote3 - Planning & Development			-	1,150	671	2,401	1,977	1,977	8,381	8,988	9,528
Vote4 - Health			-	168	1	14	8	8	9	9	10
Vote5 - Community & Social Services			-	1,106	1,215	2,438	3,866	3,866	9,990	2,777	2,944
Vote6 - Housing			-	212	233	108,096	8,112	8,112	263	282	299
Vote7 - Public Safety			-	3,086	2,536	3,584	4,161	4,161	3,305	3,545	3,758
Vote8 - Sport & Recreation			-	40	26	646	457	457	75	81	85
Vote9 - Waste Management			-	2,922	2,392	4,176	4,154	4,154	3,234	3,517	3,794
Vote10 - Waste Water Management			-	3,265	1,859	11,102	18,154	18,154	16,173	15,429	16,464
Vote11 - Road Transport			-	3,084	2,926	4,446	34,784	34,784	3,346	3,589	3,804
Vote12 - Water			-	3,927	5,642	19,058	23,869	23,869	20,889	19,889	21,296
Vote13 - Electricity			-	1,066	3,717	2,972	4,362	4,362	5,502	6,172	6,916
Vote14 - Ex ample 14			-	-	-	-	-	-	-	-	-
Vote15 - Example 15			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	-	37,440	41,112	186,878	136,892	136,892	109,343	100,585	107,549
Surplus/(Deficit) for the year		2	-	1,815	3,576	1,480	(1,381)	(1,381)	(9,358)	(10,034)	(11,631)

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

TABLE A5 – Budgeted Capital Expenditure

This is a summary of the proposed capital expenditure set out per standard classifications.

EC109 Kou-Kamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
Capital expenditure - Vote											
Single-year expenditure to be appropriated	2										
Vote1 - Executive & Council		-	-	-	232	91	91	-	97	104	110
Vote2 - Finance & Administration		-	-	-	324	266	266	-	282	302	320
Vote3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote4 - Health		-	-	-	-	-	-	-	-	-	-
Vote5 - Community & Social Services		-	-	-	242	61	61	-	64	69	73
Vote6 - Housing		-	-	-	-	-	-	-	-	-	-
Vote7 - Public Safety		-	-	-	-	30	30	-	31	34	36
Vote8 - Sport & Recreation		-	-	(6)	12	-	-	-	-	-	-
Vote9 - Waste Management		-	-	-	100	33	33	-	35	38	40
Vote10 - Waste Water Management		-	-	-	4,720	11,822	11,822	-	10,192	8,902	9,392
Vote11 - Road Transport		-	-	108	200	30,080	30,080	-	85	91	96
Vote12 - Water		-	-	-	6,185	13,280	13,280	-	9,459	8,012	8,453
Vote13 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote14 - Ex ample 14		-	-	-	-	-	-	-	-	-	-
Vote15 - Ex ample 15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520
Total Capital Expenditure - Vote		-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520
Capital Expenditure - Standard											
Governance and administration		-	-	-	556	357	357	-	378	406	430
Executive and council		-	-	-	232	91	91	-	97	104	110
Budget and treasury office		-	-	-	303	250	250	-	265	284	301
Corporate services		-	-	-	21	16	16	-	17	18	19
Community and public safety		-	-	(6)	254	90	90	-	96	103	109
Community and social services		-	-	-	242	61	61	-	64	69	73
Sport and recreation		-	-	(6)	12	-	-	-	-	-	-
Public safety		-	-	-	-	30	30	-	31	34	36
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	108	200	30,080	30,080	-	85	91	96
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	108	200	30,080	30,080	-	85	91	96
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	10,998	25,136	25,136	-	19,686	16,952	17,885
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	6,178	13,280	13,280	-	9,459	8,012	8,453
Waste water management		-	-	-	4,720	11,822	11,822	-	10,192	8,902	9,392
Waste management		-	-	-	100	33	33	-	35	38	40
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	-	-	102	12,008	55,663	55,663	-	20,245	17,551	18,520
Funded by:											
National Government		-	-	108	10,898	55,102	55,102	-	19,651	16,914	17,845
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	108	10,898	55,102	55,102	-	19,651	16,914	17,845
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	(6)	1,117	561	561	-	594	637	676
Total Capital Funding	7	-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

TABLE A6 – Budgeted Financial Position.

This is a summary of the increase in community wealth as a result of the expenditure proposed per this budget.

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
ASSETS											
Current assets											
Cash											
Call investment deposits	1	9,751	12,550	13,680	14,911	14,911	14,911	–	16,253	17,716	19,310
Consumer debtors	1	13,397	15,096	3,076	3,353	3,655	3,984	–	4,223	4,476	4,745
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		23,147	27,646	16,756	18,264	18,566	18,895	–	20,476	22,192	24,055
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
TOTAL ASSETS		105,997	130,919	234,405	247,929	291,878	256,789	–	279,781	299,048	319,431
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	–	2,000	–	–	–	–	–	–	–	–
Consumer deposits			105	105	105	105	105		105	105	105
Trade and other payables	4	30,861	51,796	48,063	52,389	52,389	52,389	–	57,104	62,244	67,846
Provisions											
Total current liabilities		30,861	53,901	48,168	52,494	52,494	52,494	–	57,209	62,348	67,950
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
Total non current liabilities		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
TOTAL LIABILITIES		30,861	54,838	49,308	53,633	53,633	53,633	–	58,348	63,488	69,090
NET ASSETS	5	75,136	76,081	185,098	194,296	238,244	203,156	–	221,432	235,560	250,341
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757

TABLE A7 – Budgeted Cash Flows

This is a summary of the expected cash-flows as a result of this budget.

The proposed budget reflects a deficit of R9.95 Million.

This deficit is again reflected in this table.

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

EC109 Kōu-Kamma - Table A/ Budgeted Cash Flows												
Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue &			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other				7,161	20,672	31,073	26,192	26,192		20,522	22,010	23,331
Government - operating	1			39,849	159,896	135,784	41,992	41,992		47,811	38,810	41,201
Government - capital	1			-	-	10,752	55,102	55,102		20,383	17,646	18,577
Interest				1,546	3,989	732	2,321	2,321		769	825	875
Dividends												
Payments												
Suppliers and employees				(31,608)	(69,620)	(162,053)	(72,318)	(72,318)		(73,705)	(65,729)	(69,585)
Finance charges				(38)	(79)	-	(188)	(188)		(199)	(213)	(226)
Transfers and Grants	1			-	-	(4,023)	(5,119)			(5,290)	(6,469)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	16,910	114,857	12,265	47,982	53,102	-	10,292	6,880	14,172
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets				(21,710)	(114,909)	(12,016)	(55,663)	(55,663)		(20,245)	(16,914)	(17,845)
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(21,710)	(114,909)	(12,016)	(55,663)	(55,663)	-	(20,245)	(16,914)	(17,845)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans				2,000	(2,000)							
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2,000	(2,000)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
			-	(2,800)	(2,052)	249	(7,681)	(2,561)	-	(9,953)	(10,034)	(3,673)
Cash/cash equivalents at the year begin:	2	12,551	12,551	9,751	7,699	7,699	7,699	7,699	7,699	5,138	(4,815)	(14,849)
Cash/cash equivalents at the year end:	2	12,551	9,751	7,699	7,948	18	5,138	7,699	7,699	(4,815)	(14,849)	(18,522)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Total receipts	-	48,556	184,556	178,340	125,607	125,607	-	89,486	79,291	83,983
Total payments	-	(53,355)	(184,608)	(178,091)	(133,287)	(128,168)	-	(99,439)	(89,325)	(87,656)
	-	(4,800)	(52)	249	(7,681)	(2,561)	-	(9,953)	(10,034)	(3,673)
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
	-	(4,800)	(52)	249	(7,681)	(2,561)	-	(9,953)	(10,034)	(3,673)
	-	2,000	(2,000)	-	-	-	-	-	-	-

TABLE A9 – Asset Management.

The assumption is that most of the monies allocated to capital expenditure relates to the renewal of existing assets. The MIG allocation for this and following years is in respect of the upgrade renewal of water and sewerage plants.

EC109 Kou-Kamma - Table A9 Asset Management

Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue &		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPITAL EXPENDITURE											
<u>Total Renewal of Existing Assets</u>	2	-	-	102	12,016	55,663	55,663	20,245	17,551	18,520	
Infrastructure - Road transport		-	-	108	200	30,080	30,080	85	91	96	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	6,185	13,280	13,280	9,459	8,012	8,453	
Infrastructure - Sanitation		-	-	-	4,720	11,822	11,822	10,192	8,902	9,392	
Infrastructure - Other		-	-	-	100	33	33	35	38	40	
Infrastructure		-	-	108	11,206	55,216	55,216	19,771	17,043	17,981	
Community		-	-	(6)	242	84	84	89	95	101	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	568	363	363	385	413	438	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	108	200	30,080	30,080	85	91	96	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	6,185	13,280	13,280	9,459	8,012	8,453	
Infrastructure - Sanitation		-	-	-	4,720	11,822	11,822	10,192	8,902	9,392	
Infrastructure - Other		-	-	-	100	33	33	35	38	40	
Infrastructure		-	-	108	11,206	55,216	55,216	19,771	17,043	17,981	
Community		-	-	(6)	242	84	84	89	95	101	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	568	363	363	385	413	438	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	102	12,016	55,663	55,663	20,245	17,551	18,520	
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport	5		10,384	113,543	113,743	143,623	143,623	143,708	143,799	143,895	
Infrastructure - Electricity			5,295	10,176	10,176	10,176	10,176	10,176	10,176	10,176	
Infrastructure - Water			51,553	35,957	42,142	49,237	49,237	58,696	66,708	75,161	
Infrastructure - Sanitation			22,735	26,392	31,112	38,214	38,214	48,405	57,307	66,699	
Infrastructure - Other			501	501	601	535	535	570	608	648	
Infrastructure		-	90,467	186,568	197,774	241,784	241,784	261,555	278,597	296,579	
Community			9,466	15,367	15,609	15,451	15,451	15,540	15,635	15,736	
Heritage assets			-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets			8,146	15,456	16,024	15,819	15,819	16,204	16,617	17,055	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	108,080	217,391	229,407	273,054	273,054	293,299	310,850	329,370	
EXPENDITURE OTHER ITEMS											
<u>Depreciation & asset impairment</u>	3	-	-	-	-	-	-	-	-	-	
<u>Repairs and Maintenance by Asset Class</u>		-	-	115	3,399	2,153	2,153	2,282	2,448	2,595	
Infrastructure - Road transport		-	-	2	619	382	382	405	434	460	
Infrastructure - Electricity		-	-	6	322	205	205	217	233	247	
Infrastructure - Water		-	-	-	749	311	311	329	353	374	
Infrastructure - Sanitation		-	-	46	252	217	217	230	247	262	
Infrastructure - Other		-	-	5	345	180	180	191	205	217	
Infrastructure		-	-	59	2,288	1,294	1,294	1,372	1,472	1,560	
Community		-	-	22	976	789	789	836	897	951	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets	6, 7	-	-	34	135	70	70	74	79	84	
TOTAL EXPENDITURE OTHER ITEMS		-	-	115	3,399	2,153	2,153	2,282	2,448	2,595	

An amount of R5.290 million has been allocated from the 2011/12 equitable share to provide relief to the indigent consumers. The package has been designed to subsidise the indigent consumers by 100% on all services as well as a basic free electricity grant of 50kwh per month. The 100 % subsidy in respect of Rates is also included.

INDIGENT SPLIT	5,290,000	6,469,000	7,958,000
Rates	1,216,700	1,487,870	1,830,340 237
Water	1,216,700	1,487,870	1,830,340 373
Sewerage	740,600	905,660	1,114,120 351
Refuse	317,400	388,140	477,480 341
Electricity	1,798,600	2,199,460	2,705,720 381

INDIGENT & OTHER benefits	2011/2012 Inclusive		
INDIGENT MEASURES			
Qualification Criteria - Household Income No sliding scale to be implemented - See benefits for Elderly & poor under rates.	R	1,300 per month	
Benefits; Per month	R 177.04		
Water	Service Charge	100.00%	R 17.00
NB Tariff policy determines that only Indigent consumers receive first 6 Kl per month free.	Kiloliter Benefit per month	6 kl	R 23.40
Sewerage	Service Charge	100.00%	R 24.00
Refuse	Service Charge	100.00%	R 10.00
Electricity	Kwh	50	R 60.18
OTHER MEASURES			
RELIEF : RATES			
Indigent - Property: Market value not exceeding R120 000. Should market value exceed limit, benefit will be determined as for elderly & poor, as set out below.	Rbate	100% R	42.46
Elderly & Poor	R	2,600 Maximum Household Earnings per month	R 50,000 Further Rebate in addition to initial R15 000

Summary of the Proposed Tariff Increases

Considering the income envelope to fund the budgeted expenditure, the increase in respect of all services and fees is kept at 6% in respect of 2011-12. See attached proposed Tariff Fees.

TEMPLATE TO BE USED AS TO APPROVE THE BUDGET – Standard Classification.

EC109 Kou-Kamma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2011/12												Medium Term Revenue and		
R thousand			July	August	Sept.	October	Novemb er	Decemb er	January	Februar y	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote																	
Vote1 - Executive & Council			358	358	358	358	358	358	358	358	358	358	358	358	4,300	4,556	4,846
Administration			1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,701	17,651	18,645
Development			791	791	791	791	791	791	791	791	791	791	791	791	9,496	10,253	10,880
Vote4 - Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services			838	838	838	838	838	838	838	838	838	838	838	838	10,060	2,938	3,130
Vote6 - Housing			42	42	42	42	42	42	42	42	42	42	42	42	503	556	593
Vote7 - Public Safety			235	235	235	235	235	235	235	235	235	235	235	235	2,818	3,109	3,309
Vote8 - Sport & Recreation			147	147	147	147	147	147	147	147	147	147	147	147	1,760	1,948	2,075
Vote9 - Waste Management			357	357	357	357	357	357	357	357	357	357	357	357	4,287	4,624	4,905
Management			1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	18,631	18,023	19,072
Vote11 - Road Transport			245	245	245	245	245	245	245	245	245	245	245	245	2,939	3,221	3,427
Vote12 - Water			1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,358	19,153	20,231
Vote13 - Electricity			344	344	344	344	344	344	344	344	344	344	344	344	4,133	4,518	4,805
Vote14 - Example 14			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	99,984	90,550	95,918
Expenditure by Vote to be appropriated																	
Vote1 - Executive & Council			800	800	800	800	800	800	800	800	800	800	800	800	9,601	10,159	10,770
Vote2 - Finance & Administration			2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	28,574	26,148	27,881
Vote3 - Planning & Development			698	698	698	698	698	698	698	698	698	698	698	698	8,381	8,988	9,528
Vote4 - Health			1	1	1	1	1	1	1	1	1	1	1	1	9	9	10
Vote5 - Community & Social Services			832	832	832	832	832	832	832	832	832	832	832	832	9,990	2,777	2,944
Vote6 - Housing			22	22	22	22	22	22	22	22	22	22	22	22	263	282	299
Vote7 - Public Safety			275	275	275	275	275	275	275	275	275	275	275	275	3,305	3,545	3,758
Vote8 - Sport & Recreation			6	6	6	6	6	6	6	6	6	6	6	6	75	81	85
Vote9 - Waste Management			270	270	270	270	270	270	270	270	270	270	270	270	3,234	3,517	3,794
Vote10 - Waste Water Management			1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	16,173	15,429	16,464
Vote11 - Road Transport			279	279	279	279	279	279	279	279	279	279	279	279	3,346	3,589	3,804
Vote12 - Water			1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	20,889	19,889	21,296
Vote13 - Electricity			459	459	459	459	459	459	459	459	459	459	459	459	5,502	6,172	6,916
Vote14 - Example 14			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	109,343	100,585	107,549
Surplus/(Deficit) before assoc.																	
			(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(9,358)	(10,034)	(11,631)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1		(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(9,358)	(10,034)	(11,631)

Excludes Transfer to Capital ex Revenue

RECOMMENDATION

1. The Council acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2011/12 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table AS26 on page 28 of the budget. (Annexure A)
 - 1.1.2. Asset management as contained in Table 9 on page 7 of the attached budget. (Annexure A)
2. The Council acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2011:
 - 2.1. Property Rates: A rate of 0.566100 cent in the Rand (R0.005661 Rand in the Rand)
 - 2.2. The proposed tariffs as set out in Annexure A – Proposed Tariffs
3. To give proper effect to the municipality's annual budget, the Council approves:
 - 3.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.

ANNEXURE "A"	Proposed budget as set out per NT template 2011-12 and the outer years 2012-13 and 2013-14.
ANNEXURE "B"	Line item schedule setting out the revenue and expenditure items for 2011-12 and the outer years 2012-13 and 2013-14.
ANNEXURE "C"	Proposed Tariffs for 2011-12

EC109 Kou-Kamma - Table A1 Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands										
Financial Performance										
Property rates	-	-	7,020	8,592	7,341	7,341	-	7,624	7,994	8,221
Service charges	-	-	14,401	11,799	13,337	13,337	-	14,430	14,864	14,908
Investment revenue	-	-	3,993	76	2,321	2,321	-	74	79	84
Transfers recognised - operational	-	-	18,224	22,754	22,754	22,754	-	25,912	26,642	30,511
Other own revenue	-	-	1,300	17,339	10,289	10,289	-	4,361	4,677	4,958
Total Revenue (excluding capital transfers and contributions)	-	-	44,938	60,559	56,042	56,042	-	52,401	56,256	58,681
Employee costs	-	-	19,529	27,919	32,373	32,373	-	30,630	32,851	34,822
Remuneration of councillors	-	-	1,793	2,370	3,418	3,418	-	2,521	2,703	2,866
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	1,594	1,594	-	1,689	1,812	1,921
Materials and bulk purchases	-	2,025	2,778	3,055	3,327	539	-	3,123	3,402	3,650
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	13,144	27,603	23,011	23,011	-	24,391	26,160	27,729
Total Expenditure	-	2,025	37,243	60,946	63,722	60,935	-	62,354	66,928	70,987
Surplus/(Deficit)	-	(2,025)	7,695	(387)	(7,681)	(4,893)	-	(9,953)	(10,671)	(12,306)
Transfers recognised - capital	-	(21,724)	(114,376)	(12,016)	(55,663)	(55,663)	-	(20,245)	(17,551)	(18,520)
Contributions recognised - capital & contributed asset	-	21,724	114,376	12,016	55,663	55,663	-	20,245	17,551	18,520
Surplus/(Deficit) after capital transfers & contributions	-	(2,025)	7,695	(387)	(7,681)	(4,893)	-	(9,953)	(10,671)	(12,306)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(2,025)	7,695	(387)	(7,681)	(4,893)	-	(9,953)	(10,671)	(12,306)
Capital expenditure & funds sources										
Capital expenditure	-	-	102	12,008	55,663	55,663	-	20,245	17,551	18,520
Transfers recognised - capital	-	-	108	10,898	55,102	55,102	-	19,651	16,914	17,845
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(6)	1,117	561	561	-	554	637	676
Total sources of capital funds	-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520
Financial position										
Total current assets	23,147	27,646	16,756	18,264	18,566	18,895	-	20,476	22,192	24,055
Total non current assets	82,850	103,273	217,649	229,665	273,312	237,894	-	259,305	276,856	295,376
Total current liabilities	30,861	53,901	48,168	52,494	52,494	52,494	-	57,209	62,348	67,950
Total non current liabilities	-	937	1,139	1,139	1,139	1,139	-	1,139	1,139	1,139
Community wealth/Equity	46,704	60,241	60,241	65,604	65,604	65,609	-	71,450	77,817	84,757
Cash flows										
Net cash from (used) operating	-	16,910	114,857	12,265	47,982	53,102	-	10,292	6,880	14,172
Net cash from (used) investing	-	(21,710)	(114,909)	(12,016)	(55,663)	(55,663)	-	(20,245)	(16,914)	(17,845)
Net cash from (used) financing	-	2,000	(2,000)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	12,551	9,751	7,699	7,948	18	5,138	7,699	(4,815)	(14,849)	(18,522)
Cash backing/surplus reconciliation										
Cash and investments available	9,751	12,550	13,680	14,911	14,911	14,911	-	16,253	17,716	19,310
Application of cash and investments	52,438	24,906	99,633	81,464	81,464	79,063	-	85,588	94,428	102,613
Balance - surplus (shortfall)	(42,687)	(12,356)	(85,953)	(66,553)	(66,553)	(64,152)	-	(69,335)	(76,712)	(83,303)
Asset management										
Asset register summary (WDV)	-	108,080	217,391	229,407	273,054	273,054	293,299	293,299	310,850	329,370
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	102	12,016	55,663	55,663	20,245	20,245	17,551	18,520
Repairs and Maintenance	-	-	115	3,399	2,153	2,153	2,282	2,282	2,448	2,595

EC109 Kou-Kamma - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Revenue by Vote	1									
Vote1 - Executive & Council		—	2,021	2,140	4,234	6,485	6,485	4,300	4,556	4,846
Vote2 - Finance & Administration		—	8,165	(2,619)	33,555	34,722	34,722	20,701	17,651	18,645
Vote3 - Planning & Development		—	474	1,602	2,341	2,005	2,005	9,496	10,253	10,880
Vote4 - Health		—	225	—	—	—	—	—	—	—
Vote5 - Community & Social Services		—	303	1,135	2,306	2,788	2,788	10,060	2,938	3,130
Vote6 - Housing		—	45	121	107,878	8,053	8,053	503	556	593
Vote7 - Public Safety		—	3,067	2,257	2,689	1,687	1,687	2,818	3,109	3,309
Vote8 - Sport & Recreation		—	6	—	1,000	1,000	1,000	1,760	1,948	2,075
Vote9 - Waste Management		—	3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
Vote10 - Waste Water Management		—	7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
Vote11 - Road Transport		—	4,345	15,225	3,220	1,767	1,767	2,939	3,221	3,427
Vote12 - Water		—	7,797	10,649	14,553	36,688	36,688	20,358	19,153	20,231
Vote13 - Electricity		—	1,536	2,473	2,684	2,197	2,197	4,133	4,518	4,805
Vote14 - Example 14		—	—	—	—	—	—	—	—	—
Vote15 - Example 15		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	—	39,255	44,687	188,358	135,511	135,511	99,984	90,550	95,918
Expenditure by Vote to be appropriated	1									
Vote1 - Executive & Council		—	11,395	5,006	5,791	2,900	2,900	9,601	10,159	10,770
Vote2 - Finance & Administration		—	6,019	14,887	22,154	30,089	30,089	28,574	26,148	27,881
Vote3 - Planning & Development		—	1,150	671	2,401	1,977	1,977	8,381	8,988	9,528
Vote4 - Health		—	168	1	14	8	8	9	9	10
Vote5 - Community & Social Services		—	1,106	1,215	2,438	3,866	3,866	9,990	2,777	2,944
Vote6 - Housing		—	212	233	108,096	8,112	8,112	263	282	299
Vote7 - Public Safety		—	3,086	2,536	3,584	4,161	4,161	3,305	3,545	3,758
Vote8 - Sport & Recreation		—	40	26	646	457	457	75	81	85
Vote9 - Waste Management		—	2,922	2,392	4,176	4,154	4,154	3,234	3,517	3,794
Vote10 - Waste Water Management		—	3,265	1,859	11,102	18,154	18,154	16,173	15,429	16,464
Vote11 - Road Transport		—	3,084	2,926	4,446	34,784	34,784	3,346	3,589	3,804
Vote12 - Water		—	3,927	5,642	19,058	23,869	23,869	20,889	19,889	21,296
Vote13 - Electricity		—	1,066	3,717	2,972	4,362	4,362	5,502	6,172	6,916
Vote14 - Example 14		—	—	—	—	—	—	—	—	—
Vote15 - Example 15		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	—	37,440	41,112	186,878	136,892	136,892	109,343	100,585	107,549
Surplus/(Deficit) for the year	2	—	1,815	3,576	1,480	(1,381)	(1,381)	(9,358)	(10,034)	(11,631)

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign shares in 'associate' to relevant Vote

EC109 Kou-Kamma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source											
Property rates	2	–	–	7,020	8,592	6,941	6,941	–	7,200	7,539	7,739
Property rates - penalties & collection charges		–	–	–	–	400	400	–	424	455	482
Service charges - electricity revenue	2	–	–	1,166	1,022	538	538	–	(302)	(595)	(1,005)
Service charges - water revenue	2	–	–	6,402	6,241	5,891	5,891	–	6,180	6,445	6,579
Service charges - sanitation revenue	2	–	–	4,604	3,033	4,422	4,422	–	5,543	5,834	6,029
Service charges - refuse revenue	2	–	–	2,228	1,503	2,485	2,485	–	3,009	3,180	3,304
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	196	233	217	217	–	230	247	262
Interest earned - external investments		–	–	3,993	76	2,321	2,321	–	74	79	84
Interest earned - outstanding debtors		–	–	–	656	–	–	–	695	746	791
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		–	–	861	1,286	287	287	–	304	326	345
Licences and permits		–	–	2	2,329	877	877	–	929	997	1,056
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	18,224	22,754	22,754	22,754	–	25,912	28,642	30,511
Other revenue	2	–	–	241	12,720	8,909	8,909	–	2,202	2,362	2,503
Gains on disposal of PPE		–	–	–	114	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	44,938	60,559	56,042	56,042	–	52,401	56,256	58,681
Expenditure By Type											
Employee related costs	2	–	–	19,529	27,919	32,373	32,373	–	30,630	32,851	34,822
Remuneration of councillors		–	–	1,793	2,370	3,418	3,418	–	2,521	2,703	2,866
Debt impairment	3	–	–	–	9,904	9,904	9,904	–	10,498	11,259	11,935
Depreciation & asset impairment	2	–	–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	1,594	1,594	–	1,689	1,812	1,921
Bulk purchases	2	–	–	2,778	1,030	539	539	–	572	613	650
Other materials	8	–	2,025	–	2,025	2,787	–	–	2,551	2,789	3,000
Contracted services		–	–	2,073	2,749	1,897	1,897	–	2,011	2,157	2,286
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	–	–	11,070	14,950	11,209	11,209	–	11,882	12,743	13,508
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		–	2,025	37,243	60,946	63,722	60,935	–	62,354	66,928	70,987
Surplus/(Deficit)		–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Transfers recognised - capital		–	(21,724)	(114,376)	(12,016)	(55,663)	(55,663)	–	(20,245)	(17,551)	(18,520)
Contributions recognised - capital	6	–	21,724	114,376	12,016	55,663	55,663	–	20,245	17,551	18,520
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

EC109 Kou-Kamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Vote											
Single-year expenditure to be appropriated	2										
Vote1 - Executive & Council		-	-	-	232	91	91	-	97	104	110
Vote2 - Finance & Administration		-	-	-	324	266	266	-	282	302	320
Vote3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote4 - Health		-	-	-	-	-	-	-	-	-	-
Vote5 - Community & Social Services		-	-	-	242	61	61	-	64	69	73
Vote6 - Housing		-	-	-	-	-	-	-	-	-	-
Vote7 - Public Safety		-	-	-	-	30	30	-	31	34	36
Vote8 - Sport & Recreation		-	-	(6)	12	-	-	-	-	-	-
Vote9 - Waste Management		-	-	-	100	33	33	-	35	38	40
Vote10 - Waste Water Management		-	-	-	4,720	11,822	11,822	-	10,192	8,902	9,392
Vote11 - Road Transport		-	-	108	200	30,080	30,080	-	85	91	96
Vote12 - Water		-	-	-	6,185	13,280	13,280	-	9,459	8,012	8,453
Vote13 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520
Total Capital Expenditure - Vote		-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520
Capital Expenditure - Standard											
Governance and administration		-	-	-	556	357	357	-	378	406	430
Executive and council		-	-	-	232	91	91	-	97	104	110
Budget and treasury office		-	-	-	303	250	250	-	265	284	301
Corporate services		-	-	-	21	16	16	-	17	18	19
Community and public safety		-	-	(6)	254	90	90	-	96	103	109
Community and social services		-	-	-	242	61	61	-	64	69	73
Sport and recreation		-	-	(6)	12	-	-	-	-	-	-
Public safety		-	-	-	-	30	30	-	31	34	36
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	108	200	30,080	30,080	-	85	91	96
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	108	200	30,080	30,080	-	85	91	96
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	10,998	25,136	25,136	-	19,686	16,952	17,885
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	6,178	13,280	13,280	-	9,459	8,012	8,453
Waste water management		-	-	-	4,720	11,822	11,822	-	10,192	8,902	9,392
Waste management		-	-	-	100	33	33	-	35	38	40
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	-	-	102	12,008	55,663	55,663	-	20,245	17,551	18,520
Funded by:											
National Government		-	-	108	10,898	55,102	55,102	-	19,651	16,914	17,845
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	108	10,898	55,102	55,102	-	19,651	16,914	17,845
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	(6)	1,117	561	561	-	594	637	676
Total Capital Funding	7	-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
ASSETS											
Current assets											
Cash											
Call investment deposits	1	9,751	12,550	13,680	14,911	14,911	14,911	–	16,253	17,716	19,310
Consumer debtors	1	13,397	15,096	3,076	3,353	3,655	3,984	–	4,223	4,476	4,745
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		23,147	27,646	16,756	18,264	18,566	18,895	–	20,476	22,192	24,055
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
TOTAL ASSETS		105,997	130,919	234,405	247,929	291,878	256,789	–	279,781	299,048	319,431
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	–	2,000	–	–	–	–	–	–	–	–
Consumer deposits			105	105	105	105	105		105	105	105
Trade and other payables	4	30,861	51,796	48,063	52,389	52,389	52,389	–	57,104	62,244	67,846
Provisions											
Total current liabilities		30,861	53,901	48,168	52,494	52,494	52,494	–	57,209	62,348	67,950
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
Total non current liabilities		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
TOTAL LIABILITIES		30,861	54,838	49,308	53,633	53,633	53,633	–	58,348	63,488	69,090
NET ASSETS	5	75,136	76,081	185,098	194,296	238,244	203,156	–	221,432	235,560	250,341
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			7,161	20,672	31,073	26,192	26,192		20,522	22,010	23,331
Government - operating	1		39,849	159,896	135,784	41,992	41,992		47,811	38,810	41,201
Government - capital	1		—	—	10,752	55,102	55,102		20,383	17,646	18,577
Interest			1,546	3,989	732	2,321	2,321		769	825	875
Dividends											
Payments											
Suppliers and employees			(31,608)	(69,620)	(162,053)	(72,318)	(72,318)		(73,705)	(65,729)	(69,585)
Finance charges			(38)	(79)	—	(188)	(188)		(199)	(213)	(226)
Transfers and Grants	1		—	—	(4,023)	(5,119)			(5,290)	(6,469)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		—	16,910	114,857	12,265	47,982	53,102	—	10,292	6,880	14,172
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets			(21,710)	(114,909)	(12,016)	(55,663)	(55,663)		(20,245)	(16,914)	(17,845)
NET CASH FROM/(USED) INVESTING ACTIVITIES		—	(21,710)	(114,909)	(12,016)	(55,663)	(55,663)	—	(20,245)	(16,914)	(17,845)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			2,000	(2,000)							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		—	2,000	(2,000)	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD		—	(2,800)	(2,052)	249	(7,681)	(2,561)	—	(9,953)	(10,034)	(3,673)
Cash/cash equivalents at the year begin:	2	12,551	12,551	9,751	7,699	7,699	7,699	7,699	5,138	(4,815)	(14,849)
Cash/cash equivalents at the year end:	2	12,551	9,751	7,699	7,948	18	5,138	7,699	(4,815)	(14,849)	(18,522)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Total receipts	—	48,556	184,556	178,340	125,607	125,607	—	89,486	79,291	83,983
Total payments	—	(53,355)	(184,608)	(178,091)	(133,267)	(128,168)	—	(99,439)	(89,325)	(87,656)
	—	(4,800)	(52)	249	(7,681)	(2,561)	—	(9,953)	(10,034)	(3,673)

EC109 Kou-Kamma - Table A9 Asset Management

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	102	12,016	55,663	55,663	20,245	17,551	18,520
Infrastructure - Road transport		-	-	108	200	30,080	30,080	85	91	96
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		-	-	-	4,720	11,822	11,822	10,192	8,902	9,392
Infrastructure - Other		-	-	-	100	33	33	35	38	40
Infrastructure		-	-	108	11,206	55,216	55,216	19,771	17,043	17,981
Community		-	-	(6)	242	84	84	89	95	101
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	568	363	363	385	413	438
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	108	200	30,080	30,080	85	91	96
Infrastructure - Road transport		-	-	108	200	30,080	30,080	85	91	96
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		-	-	-	4,720	11,822	11,822	10,192	8,902	9,392
Infrastructure - Other		-	-	-	100	33	33	35	38	40
Infrastructure		-	-	108	11,206	55,216	55,216	19,771	17,043	17,981
Community		-	-	(6)	242	84	84	89	95	101
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	568	363	363	385	413	438
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	102	12,016	55,663	55,663	20,245	17,551	18,520
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport			10,384	113,543	113,743	143,623	143,623	143,708	143,799	143,895
Infrastructure - Electricity			5,295	10,176	10,176	10,176	10,176	10,176	10,176	10,176
Infrastructure - Water			51,553	35,957	42,142	49,237	49,237	58,696	66,708	75,161
Infrastructure - Sanitation			22,735	26,392	31,112	38,214	38,214	48,405	57,307	66,699
Infrastructure - Other			501	501	601	535	535	570	608	648
Infrastructure		-	90,467	186,568	197,774	241,784	241,784	261,555	278,597	296,579
Community			9,466	15,367	15,609	15,451	15,451	15,540	15,635	15,736
Heritage assets			-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-
Other assets			8,146	15,456	16,024	15,819	15,819	16,204	16,617	17,055
Agricultural Assets			-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-

Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	108,080	217,391	229,407	273,054	273,054	293,299	310,850	329,370
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	-	-	115	3,399	2,153	2,153	2,282	2,448	2,595
Infrastructure - Road transport		-	-	2	619	382	382	405	434	460
Infrastructure - Electricity		-	-	6	322	205	205	217	233	247
Infrastructure - Water		-	-	-	749	311	311	329	353	374
Infrastructure - Sanitation		-	-	46	252	217	217	230	247	262
Infrastructure - Other		-	-	5	345	180	180	191	205	217
Infrastructure		-	-	59	2,288	1,294	1,294	1,372	1,472	1,560
Community		-	-	22	976	789	789	836	897	951
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	34	135	70	70	74	79	84
TOTAL EXPENDITURE OTHER ITEMS		-	-	115	3,399	2,153	2,153	2,282	2,448	2,595
Renewal of Existing Assets as % of total capex		0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.1%	1.5%	0.8%	0.9%	0.9%	0.9%	0.9%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	7.0%	21.0%	21.0%	8.0%	6.0%	6.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

EC109 Kou-Kamima - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A											
Vote Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote		1									
Vote1 - Executive & Council			-	2,021	2,140	4,234	6,485	6,485	4,300	4,556	4,846
1201 Council General Expenditure				912	1,000	2,114	2,000	2,000	1,206	1,255	1,330
1203 Municipal Manager				123	1,000	1,320	3,543	3,543	1,609	1,670	1,780
1205 Manager: Corporate Services				159	1	800	801	801	1,336	1,472	1,568
1207 Admin & Secretarial Services				827	139	-	140	140	149	159	169
Vote2 - Finance & Administration			-	8,165	(2,619)	33,555	34,722	34,722	20,701	17,651	18,645
2231 Manager:Financial Services				1,000	(10,847)	24,299	25,624	25,624	10,854	7,055	7,407
2233 Budget & Treasury Office				625	459	-	156	156	-	-	-
2235 Revenue & Debt Management				912	1	1	1	1	1	1	1
2237 Property Rates				4,982	7,020	8,592	8,341	8,341	8,841	9,482	10,051
2241 Human Resource Management				268	747	662	600	600	1,005	1,113	1,186
2243Information Technology				378	-	-	-	-	-	-	-
2244 Other Administration				-	-	1	-	-	-	-	-
Vote3 - Planning & Development			-	474	1,602	2,341	2,005	2,005	9,496	10,253	10,880
3251 Manager: Technical Services				91	-	538	538	538	7,336	7,868	8,340
3253 Intergrated Development Plan				61	620	500	774	774	754	835	889
3255 Local Economic Development				79	811	1,122	553	553	1,257	1,391	1,482
3257 Town Planning				215	199	178	140	140	149	160	169
3259 Building Inspectorate				28	(29)	3	-	-	-	-	-
Vote4 - Health			-	225	-	-	-	-	-	-	-
4271 Environmental Health Services				225	-	-	-	-	-	-	-
Vote5 - Community & Social Services			-	303	1,135	2,306	2,788	2,788	10,060	2,938	3,130
5281 Manager: Community Services				84	872	800	1,300	1,300	8,657	1,391	1,482
5283Library Services				120	184	1,451	1,200	1,200	1,257	1,391	1,482
5285 Community Halls				60	39	32	222	222	77	82	87
5287 Cemeteries				39	41	24	65	65	69	74	79
Vote6 - Housing			-	45	121	107,878	8,053	8,053	503	556	593
6301 Housing Services				45	121	107,878	8,053	8,053	503	556	593

Vote7 - Public Safety	-	3,067	2,257	2,689	1,687	1,687	2,818	3,109	3,309
7311 Traffic Services		3,053	861	1,286	287	287	304	326	345
7313 Fire & Rescue Services		14	1,090	1,003	1,000	1,000	1,760	1,948	2,075
7315 Disaster Management		-	307	400	400	400	754	835	889
Vote8 - Sport & Recreation	-	6	-	1,000	1,000	1,000	1,760	1,948	2,075
8321 Parks & Open Spaces		6	-	1,000	1,000	1,000	1,760	1,948	2,075
Vote9 - Waste Management	-	3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
10341 Refuse Removal & Waste Management		3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
Vote10 - Waste Water Management	-	7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
11351 Sewerage & Sanitation Services		7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
Vote11 - Road Transport	-	4,345	15,225	3,220	1,767	1,767	2,939	3,221	3,427
12361 Roads		620	-	892	892	892	2,011	2,226	2,372
12363 Vehicle Licencing & Test Natis		3,725	15,225	2,328	875	875	928	995	1,055
Vote12 - Water	-	7,797	10,649	14,553	36,688	36,688	20,358	19,153	20,231

13365 PMU - Unit		-	-	-	-	-	732	732	732
13371 Water Services Authority		4	-	-	-	-	-	-	-
13373 Water Distribution Service		7,793	10,649	14,553	36,688	36,688	19,626	18,421	19,499
Vote13 - Electricity		-	1,536	2,473	2,684	2,197	2,197	4,133	4,518
14381 Electricity Services			1,536	2,473	2,684	2,197	2,197	4,133	4,518
Vote14 - Example 14		-	-	-	-	-	-	-	-
Subvote example 1									
Vote15 - Example 15		-	-	-	-	-	-	-	-
Subvote example 1									
Total Revenue by Vote	2	-	39,255	44,667	188,358	135,511	135,511	99,984	90,550
Expenditure by Vote	1	-	11,395	5,006	5,791	2,900	2,900	9,601	10,159
Vote1 - Executive & Council									
1201 Council General Expenditure			8,456	2,729	3,355	-	-	4,044	4,312
1203 Municipal Manager			1,160	2,273	1,497	2,279	2,279	3,140	3,261
1205 Manager: Corporate Services			580	4	772	593	593	200	210
1207 Admin & Secretarial Services			1,199	0	167	28	28	2,217	2,377
Vote2 - Finance & Administration		-	6,019	14,867	22,154	30,089	30,089	28,574	26,148
2231 Manager: Financial Services			1,199	8,506	9,576	15,392	15,392	15,282	11,709
2233 Budget & Treasury Office			991	0	0	274	274	291	312
2235 Revenue & Debt Management			882	-	-	-	-	-	-
2237 Property Rates			1,700	13	4,309	5,301	5,301	5,776	6,378
2241 Human Resource Management			143	829	1,844	2,315	2,315	2,453	2,631

2243Information Technology		536	870	1,285	1,635	1,635	819	878	931
2244 Other Administration		568	4,670	5,140	5,171	5,171	3,954	4,241	4,495
Vote3 - Planning & Development	-	1,150	671	2,401	1,977	1,977	8,381	8,988	9,528
3251 Manager: Technical Services		550	-	641	545	545	8,103	8,691	9,212
3253 Intergrated Development Plan		351	126	466	664	664	18	19	20
3255 Local Economic Development		90	502	1,098	475	475	31	33	35
3257 Town Planning		27	43	195	292	292	3	3	3
3259 Building Inspectorate		132	0	1	0	0	226	243	257
Vote4 - Health	-	168	1	14	8	8	9	9	10
4271 Environmental Health Services		168	1	14	8	8	9	9	10
0									
Vote5 - Community & Social Services	-	1,106	1,215	2,438	3,866	3,866	9,990	2,777	2,944
5281 Manager: Community Services		678	848	1,020	2,203	2,203	8,931	1,642	1,741
5283Library Services		188	239	756	843	843	348	373	395
5285 Community Halls		193	127	572	800	800	689	739	783
5287 Cemeteries		47	-	90	21	21	22	24	25
Vote6 - Housing	-	212	233	108,096	8,112	8,112	263	282	299
6301 Housing Services		212	233	108,096	8,112	8,112	263	282	299
Vote7 - Public Safety	-	3,086	2,536	3,584	4,161	4,161	3,305	3,545	3,758
7311 Traffic Services		2,530	1,749	1,958	2,637	2,637	1,857	1,991	2,111
7313 Fire & Rescue Services		556	788	1,311	1,525	1,525	1,449	1,554	1,647
7315 Disaster Management		-	-	315	-	-	-	-	-
Vote8 - Sport & Recreation	-	40	26	646	457	457	75	81	85
8321 Parks & Open Spaces		40	26	646	457	457	75	81	85

[illegible]

Vote14 - Example 14		-	-	-	-	-	-	-	-		
Subvote example 1											
0											
0											
0											
0											
0											
0											
0											
0											
0											
Vote15 - Example 15		-	-	-	-	-	-	-	-		
Subvote example 1											
0											
0											
0											
0											
0											
0											
0											
0											
0											
0											
Total Expenditure by Vote		2	-	37,440	41,112	186,878	136,892	136,892	109,343	100,585	107,549
Surplus/(Deficit) for the year		2	-	1,815	3,576	1,480	(1,381)	(1,381)	(9,358)	(10,034)	(11,631)

References

1. Insert 'Vote': e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

EC109 Kou-Kamma - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand												
REVENUE ITEMS:												
<u>Property rates</u>												
		6			7,020	8,592	7,941	7,941	8,417	9,027	9,569	
	Total Property Rates											
	less Revenue Foregone					1,000	1,000		1,217	1,488	1,830	
	Net Property Rates		-	-	7,020	8,592	6,941	6,941	-	7,200	7,539	7,739
<u>Service charges - electricity revenue</u>												
		6			1,169	1,798	1,412	1,412	1,496	1,605	1,701	
	Total Service charges - electricity revenue											
	less Revenue Foregone				3	776	874	874	1,799	2,199	2,706	
	Net Service charges - electricity revenue		-	-	1,166	1,022	538	538	-	(302)	(595)	(1,005)
<u>Service charges - water revenue</u>												
		6			6,403	7,324	6,978	6,978	7,397	7,933	8,409	
	Total Service charges - water revenue											
	less Revenue Foregone				1	1,083	1,087	1,087	1,217	1,488	1,830	
	Net Service charges - water revenue		-	-	6,402	6,241	5,891	5,891	-	6,180	6,445	6,579
<u>Service charges - sanitation revenue</u>												
					4,604	4,539	5,928	5,928	6,284	6,739	7,144	
	Total Service charges - sanitation revenue											
	less Revenue Foregone					1,506	1,506	1,506	741	906	1,114	
	Net Service charges - sanitation revenue		-	-	4,604	3,033	4,422	4,422	-	5,543	5,834	6,029
<u>Service charges - refuse revenue</u>												
		6			2,228	2,156	3,138	3,138	3,327	3,568	3,782	
	Total refuse removal revenue											
	Total landfill revenue											
	less Revenue Foregone					653	653	653	317	388	477	
	Net Service charges - refuse revenue		-	-	2,228	1,503	2,485	2,485	-	3,009	3,180	3,304
<u>Other Revenue by source</u>												
	Fuel levy											
	Other revenue	3			241	12,720	8,909	8,909	2,202	2,362	2,503	
	Total 'Other' Revenue	1	-	-	241	12,720	8,909	8,909	-	2,202	2,362	2,503
EXPENDITURE ITEMS:												
<u>Employee related costs</u>												
		2			15,189	16,411	26,994	26,994	21,933	23,523	24,934	
	Salaries and Wages											
	Contributions to UIF, pensions, medical aid				1,336	2,744	1,038	1,038	5,105	5,475	5,804	
	Travel, motor car, accom; & other allowances				1,896	6,180	3,676	3,676	2,222	2,383	2,526	
	Housing benefits and allowances				255	440	332	332	945	1,013	1,074	
	Overtime				852	1,408	260	260	95	101	107	
	Performance bonus					471			281	302	320	
	Long service awards					100	40	40	5	5	6	
	Payments in lieu of leave						16	16	17	18	19	
	Post-retirement benefit obligations	4				164	18	18	29	31	32	
	sub-total	5	-	-	19,529	27,919	32,373	32,373	-	30,630	32,851	34,822
	Less: Employees costs capitalised to PPE											
	Total Employee related costs	1	-	-	19,529	27,919	32,373	32,373	-	30,630	32,851	34,822
<u>Contributions recognised - capital</u>												
	INFRASTRUCTURE			17,119	113,718	10,898	55,102	55,102	19,651	16,914	17,845	
	COMMUNITY			104		180	15	15	15	16	17	
	OTHER ASSETS			4,501	659	937	546	546	579	621	658	
	Total Contributions recognised - capital		-	21,724	114,376	12,016	55,663	55,663	-	20,245	17,551	18,520
<u>Depreciation & asset impairment</u>												
	Depreciation of Property, Plant & Equipment											
	Lease amortisation											
	Capital asset impairment											
	Total Depreciation & asset impairment	1	-	-	-	-	-	-	-	-	-	
<u>Bulk purchases</u>												
	Electricity Bulk Purchases				2,625	921	517	517	548	588	623	

Water Bulk Purchases			153	109	22	22		23	25	26	
Total bulk purchases	1	-	-	2,778	1,030	539	539	-	572	613	650
Contracted services											
CONTRACTOR'S FEES			1,583	1,999	1,389	1,389		1,472	1,579	1,674	
SECURITY SERVICES			490	750	508	508		539	578	613	

Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		—	—	115	3,399	2,153	2,153		2,282	2,448	2,595
Total Repairs and Maintenance Expenditure	9	—	—	115	3,399	2,153	2,153	—	2,282	2,448	2,595
check		—	—	115	3,399	2,153	2,153		2,282	2,448	2,595

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

EC109 Kou-Kamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
1201 Council General Expenditure											
1203 Municipal Manager											
1205 Manager: Corporate Services											
1207 Admin & Secretarial Services											
Vote2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
2231 Manager:Financial Services											
2233 Budget & Treasury Office											
2235 Revenue & Debt Management											
2237 Property Rates											
2241 Human Resource Management											
2243Information Technology											
2244 Other Administration											
Vote3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
3251 Manager: Technical Services											
3253 Integrated Development Plan											
3255 Local Economic Development											
3257 Town Planning											
3259 Building Inspectorate											
Vote4 - Health	-	-	-	-	-	-	-	-	-	-	
4271 Environmental Health Services											
Vote5 - Community & Social Services	-	-	-	-	-	-	-	-	-	-	
5281 Manager: Community Services											
5283Library Services											
5285 Community Halls											
5287 Cemeteries											
Vote6 - Housing	-	-	-	-	-	-	-	-	-	-	
6301 Housing Services											

Vote7 - Public Safety	-	-	-	-	-	-	-	-	-	-
7311 Traffic Services										
7313 Fire & Rescue Services										
7315 Disaster Management										
Vote8 - Sport & Recreation	-	-	-	-	-	-	-	-	-	-
8321 Parks & Open Spaces										
Vote9 - Waste Management	-	-	-	-	-	-	-	-	-	-
10341 Refuse Removal & Waste Management										
Vote10 - Waste Water Management	-	-	-	-	-	-	-	-	-	-
11351 Sewerage & Sanitation Services										
Vote11 - Road Transport	-	-	-	-	-	-	-	-	-	-
12361 Roads										
12363 Vehicle Licensing & Test Nats										
Vote12 - Water	-	-	-	-	-	-	-	-	-	-
13365 PMU - Unit										
13371 Water Services Authority										
13373 Water Distribution Service										
Vote13 - Electricity	-	-	-	-	-	-	-	-	-	-
14381 Electricity Services										

Vote14 - Example 14 Subvote example 1											
	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15 Subvote example 1											
	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-
<u>Capital expenditure - Municipal Vote</u>											
<u>Single-year expenditure appropriation</u>	2										
Vote1 - Executive & Council		-	-	-	232	91	91	-	97	104	110
1201 Council General Expenditure			-	-	160	33	33		35	37	39
1203 Municipal Manager			-	-	30	36	36		39	41	44
1205 Manager: Corporate Services			-	-	42	22	22		23	25	27
1207 Admin & Secretarial Services			-	-	-	-	-		-	-	-
0											
0											
0											
0											
0											
0											
Vote2 - Finance & Administration		-	-	-	324	266	266	-	282	302	320
2231 Manager: Financial Services			-	-	53	-	-		-	-	-
2233 Budget & Treasury Office			-	-	250	250	250		265	284	301
2235 Revenue & Debt Management			-	-	-	-	-		-	-	-
2237 Property Rates			-	-	-	-	-		-	-	-
2241 Human Resource Management			-	-	21	16	16		17	18	19
2243 Information Technology			-	-	-	-	-		-	-	-
2244 Other Administration			-	-	-	-	-		-	-	-
0											
0											
0											
Vote3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
3251 Manager: Technical Services			-	-	-	-	-		-	-	-
3253 Integrated Development Plan			-	-	-	-	-		-	-	-
3255 Local Economic Development			-	-	-	-	-		-	-	-
3257 Town Planning			-	-	-	-	-		-	-	-
3259 Building Inspectorate			-	-	-	-	-		-	-	-
0											
0											
0											
0											
0											
Vote4 - Health		-	-	-	-	-	-	-	-	-	-
4271 Environmental Health Services			-	-	-	-	-		-	-	-
0											
0											
0											

0										
0										
0										
0										
0										
Vote5 - Community & Social Services	-	-	-	242	61	61	-	64	69	73
5281 Manager: Community Services		-	-	12	7	7		7	7	8
5283 Library Services		-	-	-	-	-		-	-	-
5285 Community Halls		-	-	50	40	40		42	45	48
5287 Cemeteries		-	-	180	15	15		15	16	17
0										
0										
0										
0										
0										
0										
Vote6 - Housing	-	-	-	-	-	-	-	-	-	-
6301 Housing Services		-	-	-	-	-		-	-	-
0										
0										
0										
0										
0										
0										
0										
Vote7 - Public Safety	-	-	-	-	30	30	-	31	34	36
7311 Traffic Services		-	-	-	30	30		31	34	36
7313 Fire & Rescue Services		-	-	-	-	-		-	-	-
7315 Disaster Management		-	-	-	-	-		-	-	-
0										
0										
0										
0										
0										
0										
0										
Vote8 - Sport & Recreation	-	-	(6)	12	-	-	-	-	-	-
8321 Parks & Open Spaces		-	(6)	12	-	-		-	-	-
0										
0										
0										
0										
0										
0										
0										
Vote9 - Waste Management	-	-	-	100	33	33	-	35	38	40
10341 Refuse Removal & Waste Management		-	-	100	33	33		35	38	40
0										
0										
0										
0										
0										
0										
0										
0										
Vote10 - Waste Water Management	-	-	-	4,720	11,822	11,822	-	10,192	8,902	9,392
11351 Sewerage & Sanitation Services		-	-	4,720	11,822	11,822		10,192	8,902	9,392
0										
0										
0										
0										
0										
0										
0										
0										

0										
Vote11 - Road Transport	-	-	108	200	30,080	30,080	-	85	91	96
12361 Roads		-	108	200	30,080	30,080		85	91	96
12363 Vehicle Licencing & Test Natis		-	-	-	-	-		-	-	-
0										
0										
0										
0										
0										
0										
0										
Vote12 - Water	-	-	-	6,185	13,280	13,280	-	9,459	8,012	8,453
13365 PMU - Unit		-	-	-	-	-		-	-	-
13371 Water Services Authority		-	-	-	-	-		-	-	-
13373 Water Distribution Service		-	-	6,185	13,280	13,280		9,459	8,012	8,453
0										
0										
0										
0										
0										
0										
Vote13 - Electricity	-	-	-	-	-	-	-	-	-	-
14381 Electricity Services		-	-	-	-	-		-	-	-
0										
0										
0										
0										
0										
0										
0										
0										
Vote14 - Example 14	-	-	-	-	-	-	-	-	-	-
Subvote example 1										
0										
0										
0										
0										
0										
0										
0										
0										
Vote15 - Example 15	-	-	-	-	-	-	-	-	-	-
Subvote example 1										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Capital single-year expenditure sub-total	-	-	102	12,016	55,663	55,663	-	20,245	17,551	18,520

EC109 Kou-Kamma - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	108	11,206	55,216	55,216	19,771	17,043	17,981
Infrastructure - Road transport		–	–	108	200	30,080	30,080	85	91	96
Roads, Pavements & Bridges		–	–	108	200	30,080	30,080	85	91	96
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting										
Infrastructure - Water		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Dams & Reservoirs										
Water purification										
Reticulation		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Reticulation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Sewerage purification										
Infrastructure - Other		–	–	–	100	33	33	35	38	40
Waste Management		–	–	–	100	33	33	35	38	40
Transportation	2									
Gas										
Other	3									
Community		–	–	(6)	242	84	84	89	95	101
Parks & gardens		–	–	(6)	12	–	–	–	–	–
Sportsfields & stadia										
Swimming pools										
Community halls		–	–	–	50	40	40	42	45	48
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities										
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	30	30	31	34	36
Buses	7									
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries										
Cemeteries		–	–	–	180	15	15	15	16	17
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	568	363	363	385	413	438
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		–	–	–	568	363	363	385	413	438

Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing asset	1	-	-	102	12,016	55,663	55,663	20,245	17,551	18,520

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

EC109 Kou-Kamma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	59	2,288	1,294	1,294	1,372	1,472	1,560
Infrastructure - Road transport		-	-	2	619	382	382	405	434	460
Roads, Pavements & Bridges				2	619	382	382	405	434	460
Storm water										
Infrastructure - Electricity		-	-	6	322	205	205	217	233	247
Generation										
Transmission & Reticulation				6	322	205	205	217	233	247
Street Lighting										
Infrastructure - Water		-	-	-	749	311	311	329	353	374
Dams & Reservoirs										
Water purification										
Reticulation					749	311	311	329	353	374
Infrastructure - Sanitation		-	-	46	252	217	217	230	247	262
Reticulation				46	252	217	217	230	247	262
Sewerage purification										
Infrastructure - Other		-	-	5	345	180	180	191	205	217
Waste Management				5	345	180	180	191	205	217
Transportation	2									
Gas										
Other	3									
Community		-	-	22	976	789	789	836	897	951
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls			-	1	465	510	510	540	580	614
Libraries			-	-	-	-	-	-	-	-
Recreational facilities										
Fire, safety & emergency			-	18	188	198	198	210	225	239
Security and policing			-	4	245	61	61	65	70	74
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries			-	-	79	20	20	21	23	24
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	34	135	70	70	74	79	84
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			-	34	135	70	70	74	79	84

Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	-	115	3,399	2,153	2,153	2,282	2,448	2,595

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

EC109 Kou-Kamma - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2011/12												Medium Term Revenue and		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source																	
Property rates				600	600	1,200	600	600	600	600	600	600	600	600	7,200	7,539	7,739
Property rates - penalties & collection charges				39	39	39	39	39	39	39	39	39	39	39	424	455	482
Service charges - electricity revenue			(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(302)	(595)	(1,005)
Service charges - water revenue			515	515	515	515	515	515	515	515	515	515	515	515	6,180	6,445	6,579
Service charges - sanitation revenue			462	462	462	462	462	462	462	462	462	462	462	462	5,543	5,834	6,029
Service charges - refuse revenue			251	251	251	251	251	251	251	251	251	251	251	251	3,009	3,180	3,304
Service charges - other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			19	19	19	19	19	19	19	19	19	19	19	19	230	247	262
Interest earned - external investments			6	6	6	6	6	6	6	6	6	6	6	6	74	79	84
Interest earned - outstanding debtors				63	63	63	63	63	63	63	63	63	63	63	695	746	791
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines					30	30	30	30	30	30	30	30	30	30	304	326	345
Licences and permits														929	929	997	1,056
Agency services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational				8,637				8,637			8,637			-	25,912	28,542	30,511
Other revenue				183	183	183	183	183	183	183	183	183	183	367	2,202	2,362	2,503
Gains on disposal of PPE													-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)																	
			1,228	10,751	2,144	2,744	2,144	10,781	2,144	2,144	10,781	2,144	2,144	3,256	52,401	56,256	58,681
Expenditure By Type																	
Employee related costs				2,553	2,553	2,553	2,553	2,553	2,553	2,553	2,553	2,553	2,553	5,105	30,630	32,851	34,822
Remuneration of councillors				210	210	210	210	210	210	210	210	210	210	420	2,521	2,703	2,866
Debt impairment								5,249					5,249	-	10,498	11,259	11,935
Depreciation & asset impairment													-	-	-	-	-
Finance charges				141	141	141	141	141	141	141	141	141	141	282	1,689	1,812	1,921
Bulk purchases				48	48	48	48	48	48	48	48	48	48	95	572	613	650
Other materials				213	213	213	213	213	213	213	213	213	213	425	2,551	2,789	3,000
Contracted services				168	168	168	168	168	168	168	168	168	168	335	2,011	2,157	2,286
Transfers and grants				-			-			-				-	-	-	-
Other expenditure				990	990	990	990	990	990	990	990	990	990	1,980	11,882	12,743	13,508
Loss on disposal of PPE								-					-	-	-	-	-
Total Expenditure			-	4,321	4,321	4,321	4,321	4,321	9,570	4,321	4,321	4,321	9,570	8,643	62,354	66,928	70,987
Surplus/(Deficit)																	
			1,228	6,429	(2,178)	(1,578)	(2,178)	6,460	(7,427)	(2,178)	6,460	(2,178)	(7,427)	(5,386)	(9,953)	(10,671)	(12,306)
Transfers recognised - capital						(6,748)				(6,748)			(6,748)	-	(20,245)	(17,551)	(18,520)
Contributions recognised - capital					6,748			6,748			6,748			-	20,245	17,551	18,520
Contributed assets								-					-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																	
			1,228	6,429	4,571	(8,326)	(2,178)	6,460	(679)	(8,926)	6,460	4,571	(14,175)	(5,386)	(9,953)	(10,671)	(12,306)
Taxation														-	-	-	-
Attributable to minorities														-	-	-	-
Share of surplus/ (deficit) of associate														-	-	-	-
Surplus/(Deficit)	1		1,228	6,429	4,571	(8,326)	(2,178)	6,460	(679)	(8,926)	6,460	4,571	(14,175)	(5,386)	(9,953)	(10,671)	(12,306)

References

1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

Includes Transfer to Capital ex Revenue

EC109 Kou-Kamma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote																
Vote1 - Executive & Council		358	358	358	358	358	358	358	358	358	358	358	358	4,300	4,556	4,846
Vote2 - Finance & Administration		1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,701	17,651	18,645
Vote3 - Planning & Development		791	791	791	791	791	791	791	791	791	791	791	791	9,496	10,253	10,880
Vote4 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services		838	838	838	838	838	838	838	838	838	838	838	838	10,060	2,938	3,130
Vote6 - Housing		42	42	42	42	42	42	42	42	42	42	42	42	503	556	593
Vote7 - Public Safety		235	235	235	235	235	235	235	235	235	235	235	235	2,818	3,109	3,309
Vote8 - Sport & Recreation		147	147	147	147	147	147	147	147	147	147	147	147	1,760	1,948	2,075
Vote9 - Waste Management		357	357	357	357	357	357	357	357	357	357	357	357	4,287	4,624	4,905
Management		1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	18,631	18,023	19,072
Vote11 - Road Transport		245	245	245	245	245	245	245	245	245	245	245	245	2,939	3,221	3,427
Vote12 - Water		1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,358	19,153	20,231
Vote13 - Electricity		344	344	344	344	344	344	344	344	344	344	344	344	4,133	4,518	4,805
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	8,332	99,984	90,550	95,918
Expenditure by Vote to be appropriated																
Vote1 - Executive & Council		800	800	800	800	800	800	800	800	800	800	800	800	9,601	10,159	10,770
Vote2 - Finance & Administration		2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	28,574	26,148	27,881
Vote3 - Planning & Development		698	698	698	698	698	698	698	698	698	698	698	698	8,381	8,988	9,528
Vote4 - Health		1	1	1	1	1	1	1	1	1	1	1	1	9	9	10
Vote5 - Community & Social Services		832	832	832	832	832	832	832	832	832	832	832	832	9,990	2,777	2,944
Vote6 - Housing		22	22	22	22	22	22	22	22	22	22	22	22	263	282	299
Vote7 - Public Safety		275	275	275	275	275	275	275	275	275	275	275	275	3,305	3,545	3,758
Vote8 - Sport & Recreation		6	6	6	6	6	6	6	6	6	6	6	6	75	81	85
Vote9 - Waste Management		270	270	270	270	270	270	270	270	270	270	270	270	3,234	3,517	3,794
Vote10 - Waste Water Management		1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	16,173	15,429	16,464
Vote11 - Road Transport		279	279	279	279	279	279	279	279	279	279	279	279	3,346	3,589	3,804
Vote12 - Water		1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	20,889	19,889	21,296
Vote13 - Electricity		459	459	459	459	459	459	459	459	459	459	459	459	5,502	6,172	6,916
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	9,112	109,343	100,585	107,549
Surplus/(Deficit) before assoc.		(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(9,358)	(10,034)	(11,631)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(9,358)	(10,034)	(11,631)

Excludes Transfer to Capital ex Revenue

KOUKAMMA MUNICIPALITY										
DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET	
KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3	
MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/2011]	2010/2011	2011/2012	2012/2013	2013/2014	
	-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-	
REVENUE										
02 PROPERTY RATES	0	0	7,020,361	8,592,078	-2%	7,940,600	8,417,036	9,027,271	9,568,907	
1002 AGRICULTURAL	0	0	0	0	0%	0	0	0	0	0
1004 COMMERCIAL	0	0	0	0	0%	0	0	0	0	0
1006 EDUCATIONAL	0	0	0	0	0%	0	0	0	0	0
1008 GOVERNMENTAL	0	0	0	0	0%	0	0	0	0	0
1010 INDUSTRIAL	0	0	0	0	0%	0	0	0	0	0
1014 INSTITUTIONAL	0	0	0	0	0%	0	0	0	0	0
1016 MUNICIPAL	0	0	0	0	0%	0	0	0	0	0
1018 RESIDENTIAL	0	0	7,020,361	8,592,078	-2%	7,940,600	8,417,036	9,027,271	9,568,907	
04 PROPERTY RATES - PENALTIES & COLLECTION	0	0	0	0	0%	400,000	424,000	454,740	482,024	
1042 INTEREST / PENALTIES ON ARREAR RATES	0	0	0	0	0%	400,000	424,000	454,740	482,024	
06 SERVICE CHARGES	0	0	14,404,528	15,816,167	17%	17,466,100	18,514,066	19,856,336	21,047,716	
1072 AVAILABILITY: ELECTRICITY	0	0	0	0	0%	0	0	0	0	0
1076 AVAILABILITY: SEWERAGE	0	0	0	0	0%	0	0	0	0	0
1078 AVAILABILITY: WATER	0	0	0	0	0%	0	0	0	0	0
1082 ELECTRICITY SALES: TRADE	0	0	0	212,438	-62%	75,800	80,348	86,173	91,344	
1085 ELECTRICITY SALES: PRE-PAID	0	0	1,168,846	1,585,130	-11%	1,335,700	1,415,842	1,518,491	1,609,600	
1088 REFUSE REMOVAL FEES	0	0	2,228,214	2,155,780	54%	3,138,300	3,326,598	3,567,776	3,781,843	
1091 SEWERAGE / SANITATION FEES	0	0	4,604,358	4,538,739	38%	5,928,000	6,283,680	6,739,247	7,143,602	
1094 WATER SALES: TRADE	0	0	6,403,110	7,324,080	1%	6,978,300	7,396,998	7,933,280	8,409,277	
1554 CONNECTION FEES: NEW CONNECTIONS	0	0	0	0	0%	10,000	10,600	11,369	12,051	
08 RENTAL OF FACILITIES AND EQUIPMENT	0	0	196,250	233,491	-1%	217,400	230,444	247,151	261,980	
1126 RENTAL: EQUIPMENT	0	0	0	0	0%	0	0	0	0	0
1129 RENTAL: HALLS	0	0	37,150	31,148	142%	71,000	75,260	80,716	85,559	
1132 RENTAL: HOUSES	0	0	138,577	144,889	2%	140,100	148,506	159,273	168,829	
1135 RENTAL: LAND	0	0	0	0	0%	0	0	0	0	0
1144 RENTAL: TOILETS	0	0	1,330	0	0%	300	318	341	362	
1159 RENTAL: OTHER	0	0	19,193	57,454	-89%	6,000	6,360	6,821	7,230	
	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
10 INTEREST EARNED - EXTERNAL INVESTMENTS	0	0	3,993,129	75,509	-2%	2,321,100	74,000	79,365	84,127	
1182 INTEREST: CURRENT ACCOUNT	0	0	459,324	0	0%	156,300	12,000	12,870	13,642	
1186 INTEREST: INVESTMENTS	0	0	3,533,805	75,509	-100%	26,100	0	0	0	
1189 INTEREST: OTHER	0	0	0	0	0%	0	0	0	0	
2612 INTEREST GRANT	0	0	0	0	0%	1,400,000	2,000	2,145	2,274	
2613 INTEREST - INVESTMT: MONET MKT	0	0	0	0	0%	738,700	60,000	64,350	68,211	
	0	0	0	0	0%	0	0	0	0	0
12 INTEREST EARNED - OUTSTANDING DEBTORS	0	0	0	656,123	6%	0	695,490	745,913	790,668	
1212 INTEREST: CONSUMER DEBTORS	0	0	0	656,123	6%	0	695,490	745,913	790,668	
	0	0	0	0	0%	0	0	0	0	0
14 DIVIDENDS RECEIVED	0	0	0	0	0%	0	0	0	0	
1242 DIVIDENDS RECEIVED	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
16 FINES	0	0	860,826	1,286,155	-76%	286,600	303,796	325,821	345,370	
1272 FINES	0	0	860,826	1,286,155	-76%	286,600	303,796	325,821	345,370	
	0	0	0	0	0%	0	0	0	0	0
18 LICENCES AND PERMITS	0	0	1,666	2,329,288	-60%	876,600	929,196	996,563	1,056,356	
1310 PERMITS	0	0	1,666	798	73%	1,300	1,378	1,478	1,567	
1343 DRIVERS' LICENCE FEES	0	0	0	100,000	553%	615,800	652,748	700,072	742,077	
1349 MOTOR VEHICLE LICENCES	0	0	0	2,128,490	-87%	258,900	274,434	294,330	311,990	
1355 ROADWORTHY CERTIFICATES	0	0	0	100,000	-99%	600	636	682	723	
	0	0	0	0	0%	0	0	0	0	0
20 INCOME FOR AGENCY SERVICES	0	0	0	0	0%	0	0	0	0	
1343 DRIVERS' LICENCE FEES	0	0	0	0	0%	0	0	0	0	0
1349 MOTOR VEHICLE LICENCES	0	0	0	0	0%	0	0	0	0	0
1352 PUBLIC DRIVING PERMITS	0	0	0	0	0%	0	0	0	0	0
1355 ROADWORTHY CERTIFICATES	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
22 GOVERNMENT GRANTS & SUBSIDIES: CONDITIONAL	0	0	-254,757	123,781,987	-66%	74,339,900	42,282,354	27,813,810	29,266,882	
1370 CARRY OVER - MIG	0	0	0	0	0%	44,350,000	5,740,000	0	0	0
1372 CARRY OVER - FMG	0	0	0	0	0%	1,341,500	1,204,700	0	0	0
1374 CARRY OVER - MSIG	0	0	0	0	0%	369,400	100,000	0	0	0
1376 CARRY OVER - CDM	0	0	0	0	0%	1,292,800	1,292,791	0	0	0
1378 CARRY OVER - Province	0	0	0	0	0%	0	2,000,000	0	0	0
1380 CARRY OVER - DWAF	0	0	0	0	0%	525,800	525,863	0	0	0
1383 NATIONAL: F M G	0	0	1,738,233	3,000,000	-58%	3,000,000	1,250,000	1,500,000	1,500,000	
1392 NATIONAL: M I G	0	0	0	10,752,000	36%	10,751,900	14,643,000	17,645,950	18,576,950	
1419 PROVINCIAL: DEAT	0	0	0	0	0%	0	7,400,000	0	0	0
1422 PROVINCIAL: DPLG	0	0	0	920,000	-100%	2,939,600	0	0	0	0
1425 GRANT: Public Works	0	0	0	92,000	7874%	92,000	7,336,000	7,867,860	8,339,932	
1442 LOCAL: CACADU DISTRICT MUNICIPALITY	0	0	-2,335,767	772,400	-100%	1,173,800	0	0	0	0
1446 OTHER: DBSA	0	0	0	0	0%	0	0	0	0	0
1481 GRANT: EQUITABLE SHARE	0	0	0	0	0%	0	0	0	0	0
1489 GRANT: SETA SKILLS DEVELOPMENT	0	0	0	62,164	-100%	0	0	0	0	0
1509 GRANT: M S I G	0	0	342,717	750,000	5%	750,000	790,000	800,000	850,000	
2798 HOUSING SCCA & RECTIFICATION	0	0	0	107,433,423	-100%	7,753,100	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0

KOUKAMMA MUNICIPALITY										
DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET	
KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3	
MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/3] x 100	2010/2011	2011/2012	2012/2013	2013/2014	
	-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-	
24 GOVERNMENT GRANTS & SUBSIDIES: UNCONDITIONAL	0	0	18,224,387	22,754,001	14%	22,753,800	25,912,000	28,642,000	30,511,000	
1481 GRANT: EQUITABLE SHARE	0	0	18,224,387	22,754,001	14%	22,753,800	25,912,000	28,642,000	30,511,000	
1489 GRANT: SETA SKILLS DEVELOPMENT	0	0	0	0	0%	0	0	0	0	
1508 OTHER UNCONDITIONAL GRANTS	0	0	0	0	0%	0	0	0	0	
26 OTHER INCOME	0	0	240,823	12,719,569	-83%	8,908,700	2,201,892	2,361,529	2,503,221	
1533 ADMINISTRATION FEE / CUT-OFF	0	0	0	0	0%	0	0	0	0	
1536 ADVERTISING / POSTERS	0	0	0	0	0%	0	0	0	0	
1539 BUILDING PLAN FEES	0	0	154,649	129,503	-13%	106,000	112,360	120,506	127,736	
1545 CEMETERY FEES	0	0	40,749	23,579	193%	65,200	69,112	74,123	78,570	
1554 CONNECTION FEES: NEW CONNECTIONS	0	0	5,451	-2,083	0%	0	0	0	0	
1557 CONSENT USE (ENCROACHMENTS)	0	0	0	0	0%	0	0	0	0	
1560 COPIES OF PLANS	0	0	-28,926	3,289	-100%	0	0	0	0	
1563 ELECTRICAL FEES	0	0	0	0	0%	0	0	0	0	
1566 FIRE BRIGADE FEES	0	0	0	3,240	-100%	0	0	0	0	
1572 INFORMATION FEES	0	0	17,470	1,381	798%	11,700	12,402	13,301	14,099	
1575 LAND USE APPLICATION FEES	0	0	44,317	48,267	-24%	34,400	36,464	39,108	41,454	
1581 LOST LIBRARY BOOKS & ITEMS	0	0	10	20	-100%	0	0	0	0	
1587 PHOTOCOPIES	0	0	1,488	1,700	-13%	1,400	1,484	1,592	1,687	
1593 RE-CONNECTION FEES	0	0	0	0	0%	0	0	0	0	
1608 SETTLEMENT DISCOUNT	0	0	0	0	0%	0	0	0	0	
1611 SUNDRY INCOME	0	0	0	0	0%	500	530	568	603	
1612 VAT RECOVERY	0	0	0	1,505,280	30%	6,680,500	1,960,000	2,102,100	2,228,226	
1614 SURPLUS CASH	0	0	630	916	4%	900	954	1,023	1,085	
1617 VALUATION CERTIFICATES	0	0	4,985	4,477	92%	8,100	8,586	9,208	9,761	
2612 INTEREST GRANT	0	0	0	0	0%	0	0	0	0	
3945 CASH FLOW - Arrear Debtors Recovered	0	0	0	11,000,000	-100%	0	0	0	0	
28 PUBLIC CONTRIBUTIONS AND DONATIONS	0	0	0	0	0%	0	0	0	0	
1643 DONATIONS	0	0	0	0	0%	0	0	0	0	
30 GAINS ON DISPOSAL OF PPE	0	0	0	114,000	-100%	0	0	0	0	
3941 PROCEEDS SALE OF ASSETS	0	0	0	114,000	-100%	0	0	0	0	
36 PROFIT ON SALE OF LAND	0	0	0	0	0%	0	0	0	0	
1702 PROCEEDS OF LAND SALES	0	0	0	0	0%	0	0	0	0	
38 INTERDEPARTMENTAL CHARGES	0	0	0	0	0%	0	0	0	0	
1903 ADMINISTRATION CHARGES	0	0	0	0	0%	0	0	0	0	
TOTAL OPERATING INCOME	0	0	44,687,213	188,358,368	-47%	135,510,800	99,984,274	90,550,500	95,918,253	
EXPENDITURE					0%					
42 EMPLOYEE RELATED COSTS - REMUNERATION	0	0	-19,600,597	-22,560,702	0%	-30,889,500	-25,479,403	-27,326,660	-28,966,260	
0289 UNIFORMS	0	0	0	0	0%	0	0	0	0	
2001 BASIC SALARIES	0	0	-14,019,807	-14,128,279	0%	-25,005,500	-20,016,912	-21,468,138	-22,756,226	
2003 BONUSES: ANNUAL	0	0	-879,374	-833,424	0%	-882,400	-1,459,469	-1,608,181	-1,704,671	
2006 BONUSES: PERFORMANCE	0	0	0	-470,841	0%	0	-281,276	-301,669	-319,769	
2007 BONUSES: LONG SERVICE	0	0	0	-100,000	0%	-40,000	-4,997	-5,359	-5,680	
2009 CASUAL LABOUR	0	0	-289,343	-706,000	0%	-313,400	-332,204	-356,289	-377,666	
2018 OVERTIME	0	0	-852,186	-1,408,341	0%	-259,500	-94,542	-101,397	-107,480	
2021 ALLOWANCES: ACTING	0	0	-39,461	-238,869	0%	-192,000	-381,538	-409,200	-433,752	
2027 ALLOWANCES: HOUSING	0	0	-163,055	-210,084	0%	-79,700	-83,560	-89,618	-94,995	
2030 ALLOWANCES: OTHER	0	0	-35,051	-40,537	0%	-42,200	-638,759	-685,069	-726,173	
2033 ALLOWANCES: STANDBY / SHIFT	0	0	-62,912	-80,699	0%	-101,500	-177,862	-190,757	-202,202	
2036 ALLOWANCES: TELEPHONE	0	0	-106,418	-111,298	0%	-54,800	-58,660	-63,127	-66,915	
2039 ALLOWANCES: TRANSPORT	0	0	-3,095,016	-4,043,330	0%	-2,857,600	-1,602,827	-1,719,032	-1,822,174	
2059 PROTECTIVE CLOTHING AND UNIFORMS	0	0	-57,062	-189,000	0%	-209,800	-222,388	-238,511	-252,822	
2085 CONTRIBUTIONS: BARGAINING COUNCIL	0	0	-912	0	0%	-3,000	0	0	0	
2088 CONTRIBUTIONS: MEDICAL AID FUND	0	0	0	0	0%	-113,900	0	0	0	
2091 CONTRIBUTIONS: PENSION FUND	0	0	0	0	0%	-676,000	-84,209	-90,314	-95,733	
2094 CONTRIBUTIONS: UIF	0	0	0	0	0%	-52,300	0	0	0	
2858 UNIFORMS	0	0	0	0	0%	0	0	0	0	
2914 SETA SKILLS / TRAINING LEVY	0	0	0	0	0%	-5,900	0	0	0	
44 EMPLOYEE RELATED COSTS - SOCIAL CONTRIBUTIONS	0	0	-1,336,025	-3,651,749	0%	-1,483,300	-5,150,851	-5,524,287	-5,855,745	
0289 UNIFORMS	0	0	0	0	0%	0	0	0	0	
2061 CTC - OWN MEDICAL AID	0	0	0	-743,329	0%	0	0	0	0	
2063 COST TO COUNCIL - OWN PENSION	0	0	0	0	0%	0	0	0	0	
2083 CONTRIBUTIONS: ACCUMULATED LEAVE	0	0	0	0	0%	-15,600	-16,536	-17,735	-18,799	
2085 CONTRIBUTIONS: BARGAINING COUNCIL	0	0	-2,949	-3,312	0%	-3,400	-9,496	-10,184	-10,795	
2088 CONTRIBUTIONS: MEDICAL AID FUND	0	0	-606,282	-414,328	0%	-460,600	-1,541,452	-1,653,208	-1,752,400	
2091 CONTRIBUTIONS: PENSION FUND	0	0	-636,696	-1,058,274	0%	-757,700	-2,806,597	-3,010,075	-3,190,679	
2094 CONTRIBUTIONS: UIF	0	0	-90,098	-548,442	0%	-109,400	-246,435	-264,302	-280,160	
2102 PENSIONER GRATUITIES	0	0	0	-56,003	0%	-9,400	-9,964	-10,686	-11,328	
2104 PENSIONER MEDICAL AID	0	0	0	-108,348	0%	-18,100	-19,186	-20,577	-21,812	
2119 DEFINED BENEFITS: ACTUARIAL LOSSES / (GAINS)	0	0	0	0	0%	0	0	0	0	
2806 INSURANCE: WORKMEN'S COMPENSATION	0	0	0	-3,087	0%	0	-246,435	-264,302	-280,160	
2914 SETA SKILLS / TRAINING LEVY	0	0	0	-716,626	0%	-109,300	-254,749	-273,219	-289,612	
TOTAL - EMPLOYEE COSTS	0	0	-20,936,622	-26,212,451	0%	-32,373,600	-30,630,254	-32,850,948	-34,822,005	

KOUKAMMA MUNICIPALITY										
	DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET
	KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
	MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/2010]	2010/2011	2011/2012	2012/2013	2013/2014
		-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-
46	REMUNERATION OF COUNCILLORS	0	0	-1,793,322	-2,370,124	0%	-3,418,200	-2,520,698	-2,703,449	-2,865,656
2152	COUNCILLOR ALLOWANCES (REMUNERATION)	0	0	-1,266,904	-1,791,666	0%	-2,688,300	-1,784,318	-1,913,661	-2,028,502
2155	COUNCILLOR ALLOWANCES: TELEPHONE	0	0	-87,780	-115,244	0%	-94,600	-141,604	-151,870	-160,983
2158	COUNCILLOR ALLOWANCES: TRAVELLING	0	0	-438,638	-463,214	0%	-635,300	-594,776	-637,897	-676,171
2173	CONTRIBUTIONS: COUNCILLOR MEDICAL AID	0	0	0	0	0%	0	0	0	0
2176	CONTRIBUTIONS: COUNCILLOR PENSION FUND	0	0	0	0	0%	0	0	0	0
48	BAD DEBTS	0	0	0	-9,903,902	0%	-9,904,100	-10,498,346	-11,259,476	-11,935,045
2203	BAD DEBTS PROVISION	0	0	0	-9,903,902	0%	-9,904,100	-10,498,346	-11,259,476	-11,935,045
50	COLLECTION COSTS	0	0	0	-901,861	0%	-901,900	-956,014	-1,025,325	-1,086,845
2233	DEBT COLLECTION COSTS	0	0	0	-901,861	0%	-901,900	-956,014	-1,025,325	-1,086,845
52	DEPRECIATION	0	0	0	0	0%	0	0	0	0
2263	AMORTISATION	0	0	0	0	0%	0	0	0	0
2266	DEPRECIATION	0	0	0	0	0%	0	0	0	0
54	IMPAIRMENT	0	0	0	0	0%	-760,600	-806,236	-864,688	-916,569
2283	IMPAIRMENT	0	0	0	0	0%	0	0	0	0
2309	BOREHOLES & EQUIPMENT	0	0	0	0	0%	-110,000	-116,000	-125,054	-132,557
2321	EQUIPMENT	0	0	0	0	0%	-44,900	-47,594	-51,045	-54,107
2324	FENCES AND GATES	0	0	0	0	0%	0	0	0	0
2330	FURNITURE	0	0	0	0	0%	-85,200	-90,312	-96,860	-102,671
2342	MACHINERY	0	0	0	0	0%	-30,700	-32,542	-34,901	-36,995
2348	NETWORK: ELECTRICITY	0	0	0	0	0%	-80,000	-84,800	-90,948	-96,405
2369	PUMPS	0	0	0	0	0%	-600	-636	-682	-723
2372	REFUSE SITE	0	0	0	0	0%	-22,800	-24,166	-25,920	-27,475
2393	TOOLS & EQUIPMENT	0	0	0	0	0%	-4,500	-4,770	-5,116	-5,423
2399	VEHICLES	0	0	0	0	0%	-381,900	-404,814	-434,163	-460,213
56	REPAIRS AND MAINTENANCE	0	0	-114,942	-3,399,040	0%	-1,392,500	-1,476,050	-1,583,064	-1,678,047
2303	AIRCONDITIONERS	0	0	0	0	0%	0	0	0	0
2306	BUILDINGS	0	0	-14,756	-298,560	0%	-175,400	-185,924	-199,403	-211,368
2309	BOREHOLES & EQUIPMENT	0	0	0	-508,721	0%	-4,900	-5,194	-5,571	-5,905
2312	CALIBRATION SERVICES	0	0	0	-16,900	0%	-4,800	-5,088	-5,457	-5,784
2315	COMPUTER EQUIPMENT	0	0	0	0	0%	0	0	0	0
2318	DAMS AND CANALS	0	0	0	-90,000	0%	-22,500	-23,850	-25,579	-27,114
2321	EQUIPMENT	0	0	0	-10,500	0%	-2,700	-2,862	-3,069	-3,254
2324	FENCES AND GATES	0	0	0	-52,500	0%	-13,200	-13,992	-15,006	-15,907
2327	FIRE EXTINGUISHING	0	0	0	0	0%	0	0	0	0
2330	FURNITURE	0	0	0	0	0%	-14,200	-15,052	-16,143	-17,112
2336	GROUPS	0	0	0	-16,000	0%	-4,000	-4,240	-4,480	-4,720
2342	MACHINERY	0	0	-5,152	-345,283	0%	-24,500	-25,970	-27,853	-29,524
2345	METERS	0	0	0	0	0%	0	0	0	0
2348	NETWORK: ELECTRICITY	0	0	0	0	0%	0	0	0	0
2351	NETWORK: I T	0	0	0	0	0%	0	0	0	0
2357	NETWORK: SEWERAGE	0	0	0	0	0%	0	0	0	0
2360	NETWORK: WATER	0	0	0	0	0%	0	0	0	0
2363	PLAYGROUNDS	0	0	-899	-73,500	0%	-12,500	-13,250	-14,211	-15,063
2366	PUBLIC TOILETS	0	0	0	-31,500	0%	-5,300	-5,618	-6,025	-6,387
2369	PUMPS	0	0	0	0	0%	0	0	0	0
2372	REFUSE SITE	0	0	0	-147,000	0%	-220,500	-233,730	-250,675	-265,716
2373	Rehabilitate Treatment Works	0	0	0	-150,000	0%	-100,000	-106,000	-113,685	-120,506
2378	STORMWATER	0	0	0	0	0%	0	0	0	0
2381	STREETLIGHTING	0	0	0	-52,500	0%	-52,800	-55,968	-60,026	-63,627
2384	STREETNAMES & SIGNS	0	0	0	0	0%	0	0	0	0
2387	STREETS	0	0	-231	-613,456	0%	-217,700	-230,762	-247,492	-262,342
2393	TOOLS & EQUIPMENT	0	0	-1,660	-82,487	0%	-43,200	-45,792	-49,112	-52,059
2396	TRAFFIC SIGNS	0	0	-1,891	-20,000	0%	-1,200	+1,272	+1,364	-1,446
2399	VEHICLES	0	0	-84,157	-578,450	0%	-395,600	-419,336	-449,738	-476,722
3021	CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	0	0	0	-40,000	0%	-10,000	-10,600	-11,369	-12,051
3025	CAP OUTLAY: NETWORK - ELECTRICITY	0	0	-6,196	-269,683	0%	-67,500	-71,550	-76,737	-81,342
58	INTEREST PAID	0	0	0	0	0%	-1,593,700	-1,689,322	-1,811,798	-1,920,506
1012	INTEREST PAID	0	0	0	0	0%	-187,600	-198,856	-213,273	-226,069
2436	INTEREST: CREDITORS OVERDUE	0	0	0	0	0%	0	0	0	0
2472	BULK PURCHASES: ELECTRICITY	0	0	0	0	0%	-1,376,600	-1,459,196	-1,564,988	-1,658,887
2476	BULK PURCHASES: WATER	0	0	0	0	0%	-29,500	-31,270	-33,537	-35,549
60	BULK PURCHASES	0	0	-2,777,649	-1,029,563	0%	-1,235,400	-1,309,524	-1,404,464	-1,488,732
2472	BULK PURCHASES: ELECTRICITY	0	0	-2,624,959	-921,020	0%	-517,300	-548,338	-588,093	-623,378
2476	BULK PURCHASES: WATER	0	0	-152,690	-108,543	0%	-21,900	-23,214	-24,897	-26,391
2515	CONTRACTOR'S FEES	0	0	0	0	0%	-696,200	-737,972	-791,475	-838,963
62	CONTRACTED SERVICES	0	0	-1,583,167	-1,999,195	0%	-692,600	-734,156	-787,362	-834,625
2512	CONTRACTOR: TMT	0	0	0	0	0%	0	0	0	0
2515	CONTRACTOR'S FEES	0	0	-1,092,926	-1,249,024	0%	-184,300	-195,358	-209,521	-222,093
2524	PROFESSIONAL FEES	0	0	0	0	0%	0	0	0	0
2530	SECURITY SERVICES	0	0	-490,241	-750,171	0%	-508,300	-538,798	-577,861	-612,533
2542	OTHER CONTRACTED SERVICES	0	0	0	0	0%	0	0	0	0
64	GRANTS AND SUBSIDIES PAID: CONDITIONAL	0	0	-2,832,031	-122,089,586	0%	-74,029,900	-41,550,204	-27,081,660	-28,534,732
2527	PROJECT MANAGEMENT	0	0	0	0	0%	-537,600	0	0	0

KOUKAMMA MUNICIPALITY										
DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET	
KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3	
MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/2010]	2010/2011	2011/2012	2012/2013	2013/2014	
	-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-	
2542 OTHER CONTRACTED SERVICES	0	0	-2,719,829	0	0%	-17,200	0	0	0	0
2560 NAT: HOUSING SCCA & RECTIFICATION	0	0	0	-107,433,423	0%	-7,753,200	0	0	0	0
2563 NAT: FINANCIAL MANAGEMENT GRANT	0	0	-3,998	-1,487,620	0%	-1,487,700	-2,454,700	-1,500,000	-1,500,000	0
2566 NAT: D W A F PROJECTS	0	0	0	0	0%	0	-525,863	0	0	0
2572 NAT: M I G PROJECTS	0	0	-108,204	-10,898,413	0%	-55,102,100	-19,650,850	-16,913,800	-17,844,800	0
2575 NAT: M S I G PROJECTS	0	0	0	-150,000	0%	-1,119,500	-890,000	-890,000	-850,000	0
2577 PROV PUB WORKS (EPWP)	0	0	0	-107,750	0%	-92,000	-7,336,000	-7,867,860	-8,339,932	0
2579 PROVINCIAL: DEAT	0	0	0	0	0%	0	-7,400,000	0	0	0
2599 PROV: DPLG PROJECTS	0	0	0	-500,000	0%	-2,582,900	-2,000,000	0	0	0
2622 OTHER: DBSA PROJECTS	0	0	0	0	0%	0	0	0	0	0
2629 FREE BASIC SERVICES	0	0	0	0	0%	-17,000	0	0	0	0
2603 LOCAL: CACADU LDM PROJECTS	0	0	0	0	0%	-2,466,700	-1,292,791	0	0	0
2794 FLOWER TRAIL PROJECT - WOODLANDS	0	0	0	0	0%	0	0	0	0	0
2795 FMG SERVICE PROVIDERS	0	0	0	-1,512,380	0%	-2,854,000	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
66 GRANTS AND SUBSIDIES PAID: UNCONDITIONAL	0	0	-3,626	-4,022,721	0%	-5,119,400	-5,290,000	-6,469,000	-7,958,000	
2572 NAT: M I G PROJECTS	0	0	0	0	0%	0	0	0	0	0
2598 PAUPER BURIALS (ARMLASTIGE)	0	0	0	-5,250	0%	0	0	0	0	0
2611 EXEMPTED RATES	0	0	0	0	0%	0	0	0	0	0
2613 INTEREST - INVESTMT: MONET MKT	0	0	0	0	0%	0	0	0	0	0
2617 FREE BASIC SEWERAGE	0	0	0	0	0%	0	0	0	0	0
2619 FREE BASIC WATER	0	0	0	0	0%	0	0	0	0	0
2629 FREE BASIC SERVICES	0	0	-2,650	-4,017,471	0%	-5,017,600	-5,290,000	-6,469,000	-7,958,000	0
3021 CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	0	0	0	0	0%	-3,600	0	0	0	0
3025 CAP OUTLAY: NETWORK - ELECTRICITY	0	0	0	0	0%	-97,900	0	0	0	0
3029 CAP OUTLAY: VEHICLES	0	0	-976	0	0%	-300	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
68 GENERAL EXPENSES - OTHER	0	0	-11,070,285	-14,949,517	0%	-11,209,400	-11,881,964	-12,743,406	-13,508,011	
0289 UNIFORMS	0	0	0	0	0%	-9,000	-9,540	-10,232	-10,846	0
2339 LIBRARY ITEMS	0	0	0	-1,000	0%	0	0	0	0	0
2524 PROFESSIONAL FEES	0	0	-755,302	-767,085	0%	-371,400	-393,684	-422,226	-447,560	0
2575 NAT: M S I G PROJECTS	0	0	0	0	0%	0	0	0	0	0
2592 HIV / AIDS PROJECTS	0	0	0	-2,100	0%	0	0	0	0	0
2613 INTEREST - INVESTMT: MONET MKT	0	0	-13,608	0	0%	-43,900	-46,534	-49,908	-52,902	0
2713 ADVERTISING FEES	0	0	-105,610	-92,218	0%	-194,000	-205,640	-220,549	-233,782	0
2716 AUDIT FEES	0	0	-881,676	-1,079,310	0%	-1,700,000	-1,802,000	-1,932,645	-2,048,604	0
2719 BANK CHARGES	0	0	-104,152	-94,125	0%	-94,400	-100,064	-107,319	-113,758	0
2722 BOOKS & MAGAZINES	0	0	-15,344	-26,952	0%	-10,300	-10,918	-11,710	-12,412	0
2728 CAPACITY BUILDING	0	0	-2,512,157	0	0%	0	0	0	0	0
2731 CAPITAL PURCHASES: INVENTORY ITEMS	0	0	0	-626,300	0%	-274,100	-290,546	-311,611	-330,307	0
2734 CHEMICALS	0	0	-203,136	-1,029,000	0%	-702,900	-745,074	-799,092	-847,037	0
2737 CLEANING MATERIALS	0	0	-11,708	-31,561	0%	-27,300	-28,938	-31,036	-32,898	0
2743 COMMUNITY PARTICIPATION COSTS	0	0	-1,105	-51,777	0%	-8,700	-9,222	-9,991	-10,484	0
2749 CONGRESS & CONFERENCE FEES	0	0	-2,000	-20,223	0%	-28,000	-29,680	-31,832	-33,742	0
2752 CONNECTION COSTS	0	0	0	-55,639	0%	-9,300	-9,858	-10,573	-11,207	0
2755 CONSUMABLES	0	0	-542	-4,496	0%	-2,500	-2,650	-2,842	-3,013	0
2764 DEEDS REGISTRATION FEES	0	0	-12,576	-12,981	0%	-5,000	-5,300	-5,684	-6,025	0
2771 DISASTER - EMERGENCY SPENDING	0	0	0	-315,000	0%	0	0	0	0	0
2773 ELECTION EXPENSES	0	0	0	-444	0%	0	0	0	0	0
2776 ELECTRICITY PURCHASES	0	0	-717,787	-927,954	0%	-1,662,600	-1,762,356	-1,890,127	-2,003,534	0
2788 FERTILIZER	0	0	0	-3,150	0%	0	0	0	0	0
2794 FLOWER TRAIL PROJECT - WOODLANDS	0	0	-198,581	-622,400	0%	0	0	0	0	0
2797 FUEL & OIL	0	0	-1,286,108	-2,316,052	0%	-1,328,400	-1,408,104	-1,510,192	-1,600,803	0
2800 INSURANCE: EXCESS PAYMENTS	0	0	-5,783	-11,416	0%	0	0	0	0	0
2803 INSURANCE: GENERAL	0	0	-575,226	-650,925	0%	-700,000	-742,000	-795,795	-843,543	0
2806 INSURANCE: WORKMEN'S COMPENSATION	0	0	0	-198,646	0%	0	0	0	0	0
2821 LEGAL EXPENSES	0	0	-402,269	-330,000	0%	-336,300	-356,478	-382,323	-405,262	0
2824 LICENCE FEES	0	0	-201,325	-248,675	0%	-199,400	-211,364	-226,688	-240,289	0
2827 MATERIALS & STORES	0	0	-215,920	-1,736,707	0%	-389,900	-413,294	-443,258	-469,853	0
2830 MAYORAL DISCRETIONARY ACC	0	0	-27,140	0	0%	-500	-530	-568	-603	0
2833 MEDICAL TESTS	0	0	0	0	0%	0	0	0	0	0
2836 MEDICINES	0	0	0	-6,930	0%	0	0	0	0	0
2839 MEMBERSHIP & SUBSCRIPTION FEES	0	0	0	-21,025	0%	-2,000	-2,120	-2,274	-2,410	0
2845 PEST CONTROL	0	0	0	-7,350	0%	-1,000	-1,060	-1,137	-1,205	0
2854 POSTAGE	0	0	-25,232	-67,600	0%	-95,800	-101,548	-108,910	-115,445	0
2857 PRINTING & STATIONERY	0	0	-239,906	-262,340	0%	-340,100	-360,506	-386,643	-409,841	0
2858 UNIFORMS	0	0	-1,067	0	0%	-48,300	-51,198	-54,910	-58,204	0
2860 PUBLICATIONS	0	0	-11,728	-16,039	0%	-3,400	-3,604	-3,865	-4,097	0
2866 REFRESHMENTS	0	0	-6,881	-12,398	0%	-17,400	-18,444	-19,781	-20,968	0
2869 REFUSE BAGS	0	0	-79,920	-262,080	0%	-83,000	-87,980	-94,359	-100,020	0
2887 RENTAL: OFFICE EQUIPMENT	0	0	-576,778	-501,205	0%	-611,300	-647,978	-694,956	-736,654	0
2890 RENTAL: VEHICLES & PLANT	0	0	-74,295	-75,485	0%	-115,000	-121,900	-130,738	-138,582	0
2896 SAMPLE TESTING	0	0	0	-3,081	0%	-1,500	-1,590	-1,705	-1,808	0
2899 SECTION 78 ASSESSMENT	0	0	0	-157,500	0%	0	0	0	0	0
2902 S P U PROGRAMMES	0	0	-2,895	-153,418	0%	-42,800	-45,368	-48,657	-51,577	0
2905 TELEPHONE COST: TELKOM	0	0	-1,131,152	-1,270,712	0%	-1,023,300	-1,084,698	-1,163,339	-1,233,139	0
2908 TOURISM & PUBLICITY	0	0	0	0	0%	0	0	0	0	0
2911 TRAINING COSTS	0	0	0	-32,320	0%	-4,800	-5,088	-5,457	-5,784	0
2914 SETA SKILLS / TRAINING LEVY	0	0	-185,871	-166,194	0%	-155,800	-165,148	-177,121	-187,749	0
2917 TRAVELLING & SUBSISTANCE	0	0	-485,505	-673,315	0%	-561,800	-595,508	-638,682	-677,003	0
2920 WARD COMMITTEES	0	0	0	-2,369	0%	-4,200	-4,452	-4,775	-5,061	0
	0	0	0	0	0%	0	0	0	0	0
70 LOSS ON DISPOSAL OF PPE	0	0	0	0	0%	0	0	0	0	
2953 DEFICIT ON SALE OF ASSETS	0	0	0	0	0%	0	0	0	0	0

KOUKAMMA MUNICIPALITY										
DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET	
KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3	
MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	(15-11/2011)	2010/2011	2011/2012	2012/2013	2013/2014	
	-1-	-2-	-3-	-4-	-5-	-4-	-5-	-2-	-2-	
DIRECT OPERATING EXPENDITURE	0	0	0	-41,111,644	-186,877,960	0%	-142,630,700	-109,342,768	-100,584,660	-107,548,772
78 INTER-DEPARTMENTAL TRANSFERS	0	0	0	0	0%	0	0	0	0	0
2982 DEPARTMENTAL: ADMINISTRATION CHARGES	0	0	0	0	0%	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	0	0	-41,111,644	-186,877,960	0%	-142,630,700	-109,342,768	-100,584,660	-107,548,772	0
NETT OPERATING BUDGET	0	0	3,575,569	1,480,408	-732%	-7,119,900	-9,358,494	-10,034,161	-11,630,519	0
90 APPROPRIATIONS					0%					0%
SOURCE OF FINANCE	0	0	0	0	0%	0	0	0	0	0
3600 External Loans	0	0	0	0	0%	0	0	0	0	0
3605 Asset Financing Reserve	0	0	0	0	0%	0	0	0	0	0
3610 Surplus Cash	0	0	0	0	0%	0	0	0	0	0
3615 Public contributions/ donations	0	0	0	0	0%	0	0	0	0	0
3620 Leases	0	0	0	0	0%	0	0	0	0	0
3625 Other Ad-Hoc Financing Sources	0	0	0	0	0%	0	0	0	0	0
3630 Other	0	0	0	0	0%	0	0	0	0	0
TOTAL FINANCING including NETT OPERATING BUDGET	0	0	3,575,569	1,480,408	-732%	-7,119,900	-9,358,494	-10,034,161	-11,630,519	0
PROVISIONS	0	0	0	0	0%	0	0	0	0	0
3003 CONTRIBUTION: CAPITAL REPLACEMENT RESERVE	0	0	0	0	0%	0	0	0	0	0
3512 LEAVE RESERVE FUND	0	0	0	0	0%	0	0	0	0	0
BUDGET ITEMS 2010-2011	0	0	6,421	-1,117,379	0%	-560,600	-594,236	-637,318	-675,557	0
1190 INTEREST: OTHER	0	0	0	0	0%	0	0	0	0	0
9901 TRANSFER TO INCOME STATEMENT	0	0	0	0	0%	0	0	0	0	0
0457 INFRASTRUCTURE DEVELOPMENT	0	0	0	0	0%	0	0	0	0	0
2731 CAPITAL PURCHASES: INVENTORY ITEMS	0	0	0	-250,000	0%	-250,000	-265,000	-294,213	-301,265	0
3003 CONTRIBUTION: CAPITAL REPLACEMENT RESERVE	0	0	0	0	0%	0	0	0	0	0
3013 CAP OUTLAY: BUILDINGS	0	0	0	-100,000	0%	-33,400	-35,404	-37,971	-40,249	0
3015 CAP OUTLAY: COMPUTER EQUIPMENT	0	0	0	-77,270	0%	-18,500	-19,610	-21,032	-22,294	0
3017 CAP OUTLAY: EQUIPMENT	0	0	0	0	0%	0	0	0	0	0
3019 CAP OUTLAY: FIXED ASSETS	0	0	0	-180,000	0%	-14,500	-15,370	-16,484	-17,473	0
3021 CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	0	0	6,421	-362,636	0%	-232,200	-246,132	-263,977	-279,815	0
3023 CAP OUTLAY: LOOSE ASSETS - OTHER	0	0	0	0	0%	0	0	0	0	0
3025 CAP OUTLAY: NETWORK - ELECTRICITY	0	0	0	0	0%	0	0	0	0	0
3027 CAP OUTLAY: SOLID WASTE DUMPING SITE	0	0	0	0	0%	0	0	0	0	0
3029 CAP OUTLAY: VEHICLES	0	0	0	-147,473	0%	-12,000	-12,720	-13,642	-14,461	0
3031 CAP OUTLAY: WASTE WATER TREATMENT WORKS	0	0	0	0	0%	0	0	0	0	0
3103 INTEREST ALLOCATED: CRR	0	0	0	0	0%	0	0	0	0	0
3203 ASSETS OBTAINED: CR	0	0	0	0	0%	0	0	0	0	0
3206 ASSETS OBTAINED: GGR	0	0	0	0	0%	0	0	0	0	0
3209 ASSETS OBTAINED: PCR	0	0	0	0	0%	0	0	0	0	0
3303 FUNDING OF PPE: CRR	0	0	0	0	0%	0	0	0	0	0
3403 ASSETS DISPOSED: CR	0	0	0	0	0%	0	0	0	0	0
3406 ASSETS DISPOSED: GGR	0	0	0	0	0%	0	0	0	0	0
3409 ASSETS DISPOSED: PCR	0	0	0	0	0%	0	0	0	0	0
3503 OFFSET DEPRECIATION: CR	0	0	0	0	0%	0	0	0	0	0
TOTAL ASSETS	0	0	-101,783	-12,015,792	0%	-55,662,700	-20,245,086	-17,551,118	-18,520,357	0
INFRASTRUCTURE	0	0	-108,204	-10,898,413	0%	-55,102,100	-19,650,850	-16,913,800	-17,844,800	0
3700 Roads, Pavements, Bridges & Storm Water	0	0	-108,204	0	0%	-30,000,000	0	0	0	0
3703 Water Reservoirs & Reticulation	0	0	0	-6,177,973	0%	-13,279,800	-9,459,350	-8,011,800	-8,452,800	0
3706 Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0%	0	0	0	0	0
3709 Electricity Reticulation	0	0	0	0	0%	0	0	0	0	0
3712 Sewerage Purification & Reticulation	0	0	0	-4,720,440	0%	-11,822,300	-10,191,500	-8,902,000	-9,392,000	0
3715 Housing	0	0	0	0	0%	0	0	0	0	0
3718 Street Lighting	0	0	0	0	0%	0	0	0	0	0
3721 Refuse sites	0	0	0	0	0%	0	0	0	0	0
3724 Gas	0	0	0	0	0%	0	0	0	0	0
3727 Other	0	0	0	0	0%	0	0	0	0	0
COMMUNITY	0	0	0	-180,000	0%	-14,500	-15,370	-16,484	-17,473	0
3736 Establishment of Parks & Gardens	0	0	0	0	0%	0	0	0	0	0
3739 Sportsfields	0	0	0	0	0%	0	0	0	0	0
3742 Community Halls	0	0	0	0	0%	0	0	0	0	0
3745 Libraries	0	0	0	0	0%	0	0	0	0	0
3748 Recreational Facilities	0	0	0	0	0%	0	0	0	0	0
3751 Clinics	0	0	0	0	0%	0	0	0	0	0
3754 Museums & Art Galleries	0	0	0	0	0%	0	0	0	0	0
3757 Other	0	0	0	-180,000	0%	-14,500	-15,370	-16,484	-17,473	0

KOUKAMMA MUNICIPALITY										
DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET	
KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3	
MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	(15-2011)	2010/2011	2011/2012	2012/2013	2013/2014	
	-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-	
HERITAGE ASSETS	0	0	0	0	0%	0	0	0	0	0
3766 Heritage Assets	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
INVESTMENT PROPERTIES	0	0	0	0	0%	0	0	0	0	0
3775 Investment Properties	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
OTHER ASSETS	0	0	6,421	-937,379	0%	-546,100	-578,866	-620,834	-658,084	
3784 Other motor vehicles	0	0	0	-147,473	0%	-12,000	-12,720	-13,642	-14,461	
3787 Plant & equipment	0	0	6,421	-212,000	0%	-80,000	-84,800	-90,948	-96,405	
3790 Office equipment	0	0	0	-477,906	0%	-420,700	-445,942	-478,273	-506,969	
3793 Abattoirs	0	0	0	0	0%	0	0	0	0	0
3796 Markets	0	0	0	0	0%	0	0	0	0	0
3799 Airports	0	0	0	0	0%	0	0	0	0	0
3802 Security Measures	0	0	0	0	0%	0	0	0	0	0
3805 Civic Land and Buildings	0	0	0	-100,000	0%	-33,400	-35,404	-37,971	-40,249	
3808 Other Land and Buildings	0	0	0	0	0%	0	0	0	0	0
3811 Other	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
SPECIALISED VEHICLES	0	0	0	0	0%	0	0	0	0	0
3820 Refuse	0	0	0	0	0%	0	0	0	0	0
3823 Fire	0	0	0	0	0%	0	0	0	0	0
3826 Conservancy	0	0	0	0	0%	0	0	0	0	0
3829 Ambulances	0	0	0	0	0%	0	0	0	0	0
3832 Buses	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
98 ASSETS DISPOSAL CONTROL	0	0	0	0	0%	0	0	0	0	0
3931 T/FER FROM ASSET COST CONTROL	0	0	0	0	0%	0	0	0	0	0
3932 T/FER FROM ACCUMULATED DEPRECIATION	0	0	0	0	0%	0	0	0	0	0
	0	0	0	0	0%	0	0	0	0	0
TRANSFER TO INCOME STATEMENT	0	0	3,581,990	363,029	-2842%	-7,680,500	-9,952,730	-10,671,479	-12,306,076	

KOUKAMMA MUNICIPALITY		TARIFF STRUCTURE				
RATES		2010/2011	2011/2012			
Residential & Domestic		0.534100	0.566100		Cent per rand	
Commercial		0.534100	0.566100		Cent per rand	
Industrial		0.534100	0.566100		Cent per rand	
Agricultural		0.534100	0.566100		Cent per rand	
Government		0.534100	0.566100		Cent per rand	
Organs of state and other		0.534100	0.566100		Cent per rand	
RELIEF MEASURES						
Indigent			Rebate		100%	
Elderly & Poor			Further Rebate	based on valuation	50,000	
Building clause (value R40000)		196.00			R 204.00	Per year
Clearance certificate		54.00			R 60.00	per property
Valuation Certificate					R 50.00	per property
Interest rate on arrears		12.00%			11.00%	
Encroachment		131.00			R 144.00	Per year
ELECTRICITY						
		2010/2011 Inclusive	2011/2012 BASIC	VAT 14%	2011/2012 Inclusive	
Prepaid						
Connection		1,147.37	1066.67	149.33	R 1,216.00	60A
Connection fees pre-paid (20A)		171.93	159.65	22.35	R 182.00	20A
Connection fee additional meter		717.54	667.54	93.46	R 761.00	Additional meter
Testing of meter (conditional refundable)		394.74	366.67	51.33	R 418.00	
Consumption						
Pre-paid 60A		99.00	105.59	14.78	120.36800	cent p'kwh
Pre-paid 20A		99.00	105.59	14.78	120.36800	cent p'kwh
Metered – basic		1.93	2.02	0.28	R 2.30	p/day
Metered – Network charge		1.55	1.67	0.23	R 1.90	p/day
Metered		0.42	0.44	0.06	R 0.50	p'kwh
Street lights		Per agreement			Per agreement	
Telephone Booth		38.38	40.53	5.67	R 46.20	P/m
Tampering						
Wilfull tampering		1,500.20	1394.74	195.26	R 1,590.00	1st occurrence
Wilfull tampering		2,699.50	2509.65	351.35	R 2,861.00	2nd occurrence
Wilfull tampering		4,300.10	3998.25	559.76	R 4,558.00	3rd occurrence
Thereafter		Legal Action			Legal Action	
Relocation of meter		529.00	492.11	68.90	R 561.00	
WATER						
		2010/2011 Inclusive Annual	2011/2012 BASIC Annual	VAT 14% Annual	2011/2012 Inclusive Annual	
Availability Charge						
Business		1079.10	1000.00	140.00	R 1,140.00	5.64%

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE			
Household		762.31	705.26	98.74	R 804.00	5.47%
Hospitals		7625.20	7094.74	993.26	R 8,088.00	6.07%
Abattoir & Butcheries		2779.50	2589.47	362.53	R 2,952.00	6.21%
Schools & Hostels		7625.20	7094.74	993.26	R 8,088.00	6.07%
Milk Industries		34662.01	32231.58	4512.42	R 36,744.00	6.01%
Industries		17331.00	16115.79	2256.21	R 18,372.00	6.01%
Sports Grounds		4532.00	4210.53	589.47	R 4,800.00	5.91%
Indigent (For Calculation of Subsidy)		62.70	178.95	25.05	R 204.00	225.36%
RDP / Housing Scheme Houses < 75 m ²		125.40	178.95	25.05	R 204.00	62.68%
RDP / Housing Scheme Houses > 75 m ²		376.20	357.89	50.10	R 408.00	8.45%
DEPOSIT Water - Interest due and payable annually on 30 June			Principle No of Months supply as deposit	3		
To be payable for every NEW connection, as well as after a notice has been sent to pay the arrears and the arrears are not paid as per the notice. To be paid up front should			Basic	Consumption	Deposit Payable	
RDP Housing			76.50	117.00	190	
Domestic			201.00	246.00	450	
Commercial/Business			285.00	246.00	530	
Abattoir & Butcheries			738.00	246.00	980	
Schools & Hostels			2022.00	246.00	2270	
Milk Industries			9186.00	246.00	9430	
Industries			4593.00	246.00	4840	
Sports Grounds			1200.00	246.00	1450	
Consumption						
Water	0 - 6 kl	3.70	3.42	0.48	R 3.90	per/kl
Water	7 - 10 kl	3.70	3.42	0.48	R 3.90	per/kl
Water	11 - 20 kl	4.10	3.77	0.53	R 4.30	per/kl
Water	21 - 40 kl	5.10	4.74	0.66	R 5.40	per/kl
Water	>40	6.30	5.88	0.82	R 6.70	per/kl
Normal water scarcity (October to March)		50%	Surcharge		50.00%	
Water	0 - 6 kl	5.60	5.18	0.73	R 5.90	
Water	7 - 10 kl	5.60	5.18	0.73	R 5.90	
Water	11 - 20 kl	6.10	5.70	0.80	R 6.50	
Water	21 - 40 kl	7.60	7.11	1.00	R 8.10	
Water	>40	9.40	8.86	1.24	R 10.10	
Abnormal water scarcity (Period set by Council)		100.00%	Surcharge		100.00%	
Water	0 - 6 kl	7.50	6.84	0.96	R 7.80	
Water	7 - 10 kl	7.50	6.84	0.96	R 7.80	
Water	11 - 20 kl	8.10	7.54	1.06	R 8.60	
Water	21 - 40 kl	10.10	9.48	1.33	R 10.80	
Water	>40	12.50	11.76	1.65	R 13.40	
Irrigation Fees		719.40	669.30	93.70	R 763.00	Per Year
Basic Out of Town area		1,223.00	1136.84	159.16	R 1,296.00	
Consumption: Out of Town area						
Water Connection						
Water (15mm)		3,297.30	3065.79	429.21	R 3,495.00	
Water (20mm)		3,692.90	3433.33	480.67	R 3,914.00	
Water (32mm)		4,352.40	4047.37	566.63	R 4,614.00	
Water (50mm)		10,815.00	10056.14	1407.86	R 11,464.00	
Water (75mm)		19,783.50	18395.61	2575.39	R 20,971.00	
Water (>75mm)		Actual Cost + 15%			Actual Cost + 15%	
Confirmation of Readings		78.00	72.81	10.19	R 83.00	per/meter

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE			
Testing of meter (conditionally refundable)		539.60	501.75	70.25	R 572.00	per/meter
Disconnection Fee		131.90	122.81	17.19	R 140.00	per/meter
Reconnection Fees(incl con through non-pay		131.90	122.81	17.19	R 140.00	per/meter
Damaged/Tampered Meter/Supply Line						
Willful tampering - 1st occurrence		1,619.20	1505.26	210.74	R 1,716.00	
Willful tampering - 2nd occurrence		2,373.80	2207.02	308.98	R 2,516.00	
Willful tampering - 3rd occurrence		5,275.60	4905.26	686.74	R 5,592.00	
Thereafter		Legal Action				
Damage to supply line		Actual cost + 15%				
SEWERAGE		2010/2011 Inclusive	2011/2012 BASIC	VAT 14%	2011/2012 Inclusive	
Availability Charge		1,059.50	989.47	138.53	R 1,128.00	
Household (up to 3 toilets)		1,059.50	989.47	138.53	R 1,128.00	
Indigent (For Calculation of Subsidy)			252.63	35.37	R 288.00	
RDP / Housing Scheme Houses < 75 m ²			252.63	35.37	R 288.00	
RDP / Housing Scheme Houses > 75 m ²			494.74	69.26	R 564.00	
Business (up to 3 toilets)		1,129.70	1052.63	147.37	R 1,200.00	
Additional fee in excess of 3		353.20	328.42	45.98	R 374.40	per/toilet
Government Institutions		353.20	328.42	45.98	R 374.40	per/toilet
Industrial outflow		564.80	525.18	73.53	R 598.70	Per/100 cub m
Dumping of sewerage sludge		82.10	76.32	10.68	R 87.00	Up to 5000t
Suction Tanker Service						
Town Area		259.20	241.23	33.77	R 275.00	per/removal
Town Area		360.00	335.09	46.91	R 382.00	per/removal
Town Area		480.00	446.49	62.51	R 509.00	per/removal
Town Area After Hours		388.80	361.40	50.60	R 412.00	per/removal
Town Area After Hours		540.00	501.75	70.25	R 572.00	per/removal
Town Area After Hours		720.00	669.30	93.70	R 763.00	per/removal
Rural Area	5 000 liter	259.20	241.23	33.77	R 275.00	+ R14/km
	10 000 liter	360.00	335.09	46.91	R 382.00	+ R14/km
	15 000 liter	480.00	446.49	62.51	R 509.00	+ R14/km
Rural Area After Hours	5 000 liter	388.80	361.40	50.60	R 412.00	+ R14/km
	10 000 liter	540.00	501.75	70.25	R 572.00	+ R14/km
	15 000 liter	720.00	669.30	93.70	R 763.00	+ R14/km
Bucket system		648.00	602.63	84.37	R 687.00	1 bucket p/w
Sewerage connection		1,554.10	1444.74	202.26	R 1,647.00	+cost
Sewerage blockage		259.20	241.23	33.77	R 275.00	per/hour
Sewerage blockage	After hrs	518.40	482.46	67.54	R 550.00	Basic charge
Mobile Toilet rent p/m or part		211.70	196.49	27.51	R 224.00	+transport
Mobile Toilet Bucket removal		70.20	64.91	9.09	R 74.00	per removal
CLEANSING		2010/2011	2011/2012	VAT	2011/2012	

KOUKAMMA MUNICIPALITY		TARIFF STRUCTURE			
	Inclusive	BASIC	14%	Inclusive	
Business (2 removals per week)	919.10	852.63	119.37	R 972.00	3 bags p/load
Business (optional)	4,597.60	4273.68	598.32	R 4,872.00	1 ton p/w
Household	459.60	431.58	60.42	R 492.00	1 bag p/w
Household	308.60	284.21	39.79	R 324.00	Extra Bag p/w
Household (Beach/Resort)	629.40	589.47	82.53	R 672.00	Flat rate
Indigent (For Calculation of Subsidy)		105.26	14.74	R 120.00	
RDP / Housing Scheme Houses < 75 m2		105.26	14.74	R 120.00	
RDP / Housing Scheme Houses > 75 m2		221.05	30.95	R 252.00	
Out of town bussiness and farms	2,903.80	2705.26	378.74	R 3,084.00	5 bags p/w
Schools & Hostels	1,379.70	1284.21	179.79	R 1,464.00	3 bags p/w
Hospitals	5,081.60	4726.32	661.68	R 5,388.00	10 bags p/w
Garden Refuse	24.40	22.81	3.19	R 26.00	per bag
Garden Refuse	205.40	191.23	26.77	R 218.00	1 ton
Garden Refuse	484.00	450.00	63.00	R 513.00	8 ton
Dumping Site Fees					
Outside users – vehicles	84.40	78.07	10.93	R 89.00	< 1 ton
Oustide users – trucks	266.40	247.37	34.63	R 282.00	1to 4 ton
Oustide users – trucks	605.00	562.28	78.72	R 641.00	5 to 8 ton
Assegaibosch domestic bulk	442.90	411.40	57.60	R 469.00	1 to 8 ton
RENTALS	2010/2011 Inclusive	2011/2012 BASIC	VAT 14%	2011/2012 Inclusive	
HOUSING (Unmetered Connection)					
DEPOSIT - Church	62.00	57.89	8.10	R 66.00	
RENTAL - Church	130.00	121.05	16.95	R 138.00	
Deposit: Exhibitions, functions, choirs, videos	123.00	114.04	15.97	R 130.00	
RENTAL : Exhibitions, functions, choirs, videos	282.70	263.16	36.84	R 300.00	
DEPOSIT: Meetings	50.00	46.49	6.51	R 53.00	
RENTAL: Meetings	193.80	179.82	25.17	R 205.00	
DEPOSIT: Political meetings	186.00	172.81	24.19	R 197.00	
RENTAL: Political meetings	282.70	263.16	36.84	R 300.00	
DEPOSIT: Sports meetings	62.00	57.89	8.10	R 66.00	
RENTAL: Sports meetings	282.70	263.16	36.84	R 300.00	
DEPOSIT: Dumping site	-	0.00	0.00	R 0.00	
RENTAL: Dumping site	200.60	186.84	26.16	R 213.00	p/m
DEPOSIT: Sports ground	-	0.00	0.00	R 0.00	
RENTAL: Sports ground	176.70	164.04	22.97	R 187.00	plus 15% of gate
RENTAL: Vodacom (+ 12% Sept)	16,614.40	15448.25	2162.76	R 17,611.00	
Farm – Drie Krone	559.74	520.18	72.83	R 593.00	p/m
Offices	824.22	766.67	107.33	R 874.00	p/m
CEMETERIES (note: digging only applicable when capacity is available)	2010/2011	2011/2012	VAT	2011/2012	
All areas	Inclusive	BASIC	14%	Inclusive	
Residents single plot	294.80	273.68	38.32	R 312.00	
Residential double plot	588.60	547.37	76.63	R 624.00	

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE		
Digging of graves					
Single plot	1,001.20	930.70	130.30	R 1,061.00	
Double plot	1,554.10	1444.74	202.26	R 1,647.00	
Children under 12 yrs	294.80	273.68	38.32	R 312.00	
Additional depth	194.40	180.70	25.30	R 206.00	
Open and closure of graves					
Filled grave	459.00	427.19	59.81	R 487.00	
Fill grave with sand	648.00	602.63	84.37	R 687.00	
Widen grave	194.40	180.70	25.30	R 206.00	
Filling of grave after hours	388.80	361.40	50.60	R 412.00	
Cement slabs (extra deep)	1,059.50	985.09	137.91	R 1,123.00	
Cementing of grave – resident	1,707.50	1587.72	222.28	R 1,810.00	
Erection of memorials					
Exhumation & re-burial	1,942.90	1806.14	252.86	R 2,059.00	
Removal of memorial slab					
Non-resident – Single plot	1,083.50	1007.89	141.10	R 1,149.00	
Double plot	2,166.90	2014.91	282.09	R 2,297.00	
Cementing of grave	1,785.20	1659.65	232.35	R 1,892.00	
Additional cost to be charged in case of abnormal formations					
TOWN PLANNING	2010/2011 Inclusive	2011/2012 BASIC	VAT 14%	2011/2012 Inclusive	
Zoning Certificate	106.00	98.25	13.76	R 112.00	
SDF Full Document	882.40	820.18	114.83	R 935.00	
SDF Colour Maps Document	636.10	591.23	82.77	R 674.00	
SDF Colour Maps CD	588.20	546.49	76.51	R 623.00	
Copy	6.80	6.14	0.86	R 7.00	Sect 8 Regulations/page
Building line Relaxation Fees					
Erf <400m ²	388.70	361.40	50.60	R 412.00	
Erf >401m ²	1,295.00	1204.39	168.61	R 1,373.00	
Land Use Application					
Rezoning	3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Departure: Sect 15(1)(a)(i)	3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Departure: Sect 15(1)(a)(ii)	3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Consent use	3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Encroachment	3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Subdivision					
Up to 5 erven	3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
6 to 10 erven	4,355.90	4050.00	567.00	R 4,617.00	incl advertisement
11 to 50 erven	6,474.10	6020.18	842.83	R 6,863.00	incl advertisement
More than 50 erven	12,949.30	12040.35	1685.65	R 13,726.00	incl advertisement

KOUKAMMA MUNICIPALITY		TARIFF STRUCTURE				
AUGMENTATION CONTRIBUTIONS WHERE THE DEVELOPER DOES NOT PROVIDE ALL SERVICES INCLUDING BULK SERVICES AND THE HOME OWNERS ASSOCIATION DOES NOT MAINTAIN ALL SERVICES INCLUDING BULK SERVICES						
Per Erf						
Water		11,550.50	10740.35	1503.65	R 12,244.00	
Sewerage		11,550.50	10740.35	1503.65	R 12,244.00	
Roads		3,675.40	3417.54	478.46	R 3,896.00	
Refuse		1,154.80	1073.68	150.32	R 1,224.00	
BUILDING PLANS		Applied	2010/2011	2011/2012	VAT	2011/2012
	Incremental	Inclusive	BASIC	14%	Inclusive	
Domestic and Business						
Minimum fee		258.80	240.35	33.65	R 274.00	
Buildings first 200m ²		12.50	11.40	1.60	R 13.00	p/m ²
Buildings for next 200 m ² up to 400 m ²		26.20	24.56	3.44	R 28.00	p/m ² +R2600
Buildings greater than 401m ² (per each m ² greater than 400m ²)		51.30	47.37	6.63	R 54.00	p/m ² +R8200
Industrial, Churches, and farm stores not qualifying in terms of above.						
Minimum fee		258.80	240.35	33.65	R 274.00	
Buildings <200m ²		12.50	11.40	1.60	R 13.00	p/m ²
Buildings >201m ²		6.80	6.14	0.86	R 7.00	p/m ² +R2600
Car Ports & Veranda		6.80	6.14	0.86	R 7.00	p/m ²
Informal Structure		62.70	57.89	8.10	R 66.00	
Structures on farms known as Farm Stores - exceeding 300m ² (Milk sheds, Stores but not for packing etc of produce)		12.50	11.40	1.60	R 13.00	p/m ² in respect of total structure
Structures in areas other than farms - Similar method of construction as that of farm sheds - only applicable to buildings exceeding 300m ² (Depots, Warehousing etc).		12.50	11.40	1.60	R 13.00	p/m ² in respect of total structure
COST – late submission in respect of any plan as set out above	4 times normal fee.			4 times normal fee.		
Revised Plan	20% of original fee			20% of original fee		
Re-inspection Fees	191.23	178.07	24.93	R 203.00		
Plan Search Fees	105.26	98.25	13.76	R 112.00	p/h	
Copy of plan						Multiple of A4 + search fee
ENVIRONMENTAL MATTERS		2010/2011	2011/2012	VAT	2011/2012	
		Inclusive	BASIC	14%	Inclusive	
Licensing						
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE		
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
Permits			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
Inspection Costs			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
Inspection Costs			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
			0.00	0.00	R 0.00
FIRE SERVICES	2010/2011	2011/2012	VAT	2011/2012	
	Inclusive	BASIC	14%	Inclusive	per man sent out
Volunteers	22.80	21.05	2.95	R 24.00	per/hour
Volunteers: After hrs	34.20	31.58	4.42	R 36.00	per/hour
Call out fees	404.70	376.32	52.68	R 429.00	per hour
Water truck	20.50	19.30	2.70	R 22.00	per/km
Fire Equipment	20.50	19.30	2.70	R 22.00	per/km
GENERAL	2010/2011	2011/2012	VAT	2011/2012	
	Inclusive	BASIC	14%	Inclusive	
Supply of information	130.00	121.05	16.95	R 138.00	p/h or part
Photostats A4	2.30	1.75	0.25	R 2.00	p/page
Photostats A3	5.70	5.26	0.74	R 6.00	p/page
Photostat colour	12.50	11.40	1.60	R 13.00	p/page
Faxes sent	12.50	11.40	1.60	R 13.00	1st page
Faxes sent	4.60	4.39	0.61	R 5.00	Following pages
Faxes received	4.60	4.39	0.61	R 5.00	p/page
Telephone	Actual cost			Actual cost	
Transport LDV	9.10	8.77	1.23	R 10.00	per/km
Transport Truck	18.20	16.67	2.33	R 19.00	per/km
Labour	Actual cost			Actual cost	
Administration	15%			15%	
Commission	4%			4%	
HUISKLIP PERMITS					
Monthly permit	96.90	90.35	12.65	R 103.00	p vehicle per/month
Yearly permit	291.80	271.05	37.95	R 309.00	per/year
Day visitors: vehicle entrance	31.90	29.82	4.17	R 34.00	per/day
	23.90	21.93	3.07	R 25.00	per/person
POUND FEES					
Penalty per owner	93.50	86.84	12.16	R 99.00	
Fees per animal	41.00	37.72	5.28	R 43.00	per day
Fees per calf	23.90	21.93	3.07	R 25.00	per day

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE			
EQUIPMENT (note: only with special permission from Municipal Manager)						
Front End Loader		353.40	328.95	46.05	R 375.00	p/h dry
Concrete mixer		353.40	328.95	46.05	R 375.00	p/day
Tractor & Trailor with driver		212.00	197.37	27.63	R 225.00	p/hour
INDIGENT & OTHER benefits						2011/2012 Inclusive
INDIGENT MEASURES						
Qualification Criteria - Household Income			R 1,300	per month		
No sliding scale to be implemented - See benefits for Elderly & poor under rates.						
Benefits; Per month		R 261.82				R 177.04
Water	100.00%	R 63.53	Service Charge		100.00%	R 17.00
NB Tariff policy determines that only Indigent consumers receive first 6 Kl per month free.	6 kl	R 22.20	Kiloliter Benefit per month		6 kl	R 23.40
Sewerage	100.00%	R 88.29	Service Charge		100.00%	R 24.00
Refuse	100.00%	R 38.30	Service Charge		100.00%	R 10.00
Electricity	50	R 49.50	Kwh		50	R 60.18
OTHER MEASURES						
RELIEF : RATES						
Indigent - Property: Market value not exceeding R120 000. Should market value exceed limit, benefit will be determined as for elderly & poor, as set out below.	100%		Rebate		100%	R 42.46
Elderly & Poor	R 50,000	Further Rebate in addition to initial R15 000	R 2,600	Maximum Household Earnings per month	R 50,000	Further Rebate in addition to initial R15 000